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State of Montana

TENTH BIENNIAL REPORT

of the

Montana State Board of Equalization

For the Period

July 1, 1940, to June 30, 1942

to the

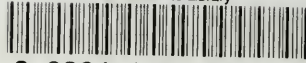
Governor and Members of the Twenty-Eighth
Legislative Assembly



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E. A. DYE, Chairman	}	Members of the Board
SAM. D. GOZA		
JOHN A. MATTHEWS		

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TENTH BIENNIAL REPORT

of the

MONTANA STATE BOARD OF EQUALIZATION

to the

Governor and Members of the Twenty-eighth
Legislative Assembly of the
State of Montana

For the Period July 1, 1940, to June 30, 1942

E. A. DYE, Chairman
SAM D. GOZA
JOHN A. MATTHEWS

} Members of the Board



LETTER OF TRANSMITTAL

Helena, Montana

December 1, 1942

To His Excellency, The Governor,
and Members of the Twenty-Eighth Legislative Assembly
of the State of Montana:

In compliance with the duty imposed upon the Board by Section 2122.8 (18) of the Revised Codes of Montana, 1935, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1940, to June 30, 1942.

STATE BOARD OF EQUALIZATION,

E. A. Dye, Chairman,
Sam D. Goza,
John A. Matthews.



To His Excellency, the Governor,
and Members of the Twenty-eighth Legislative Assembly:

As this biennium closed, the State of Montana and virtually all of the 56 counties were reaping the benefits to be expected from a sound tax structure in prosperous times.

State and county legislative and administrative officials in some instances planned better than they knew, when a broad program of debt retirement, land reclassification, tax moratoriums and equalization of major classes of property was instituted and carried out during the last three bienniums. With this program underway, Montana was favored with good crop and improved livestock and mining conditions.

Thus, the State of Montana and the various political subdivisions have been able to take advantage of conditions favorable to the state's basic industries in a fairly prosperous era to improve and balance the tax books. The net result has been—lower taxes all along the line, and, an all-time low in delinquencies.

At the close of the last fiscal year the general fund showed a surplus of \$2,400,000; a condition due in part to excess, over anticipated revenue, from the collection of Income and Corporation license taxes.

Provision for these taxes was made for the purpose of relieving, in part, the burden of property taxation and, under the express mandate of the constitution and statutes, receipts from these sources must be taken into consideration in fixing the levies for state purposes.

In this fortunate situation, the Board was able to eliminate the general fund levy for 1942.

This reduced the total taxes levied for state purposes in 1942 to \$1,421,918, which is the lowest sum of which this Board has record. The same is true of the county levies, which total about \$7,714,000 and the school total of approximately \$8,965,000. City and town taxes are lower than they have been since 1936.

The state and most counties are in the best financial condition in many years. Debts are at a low ebb and surplus cash reserves at a new high. The current delinquency of 5.99 per cent on the 1941 levy is the lowest on record.

Equalization of major classes of property continued during the biennium. In the two prior bienniums, there was a shift in assessed valuations of ap-

proximately \$146,000,000. There was a further shift of about \$30,000,000 in the last biennium. In addition, there was an increase of about \$75,000,000 in assessed valuations in Montana real and personal property in the last biennium. This has relieved the tax load on farm lands and improvements until this class of property now pays the smallest portion of the tax dollar in history. And, the personal property portion of the tax dollar is at a new high, due largely to uniformity in assessments by the assessors of the various counties.

The assessed value of all property in 1941 was \$1,055,418,722, an increase of \$29,088,000 over the 1940 figure. Livestock, personal property, public utilities and net proceeds of mines contributed to the increase. Farm lands and improvements were reduced about \$1,000,000.

The increase in livestock assessments amounted to \$10,350,000. Personal property increased \$12,500,000. Public utilities increased \$2,100,000, and net proceeds of mines increased \$4,500,000.

In 1942, the assessed value of all property again rose to \$1,101,415,478, or \$45,996,756 over 1941. The addition of 800,000 acres to the tax roll resulted in an increase of \$2,100,000 in the assessment of farm lands and improvements. Livestock assessments increased \$13,500,000 because of increased numbers and higher value per head. Personal property continued to climb, increasing \$24,550,000, and public utility property increased \$2,700,000. Net proceeds of mines dropped \$3,000,000, primarily on account of the 12 cent ceiling for copper and increased production costs.

Although farm acreage decreased only 3 per. cent between the years 1923 and 1942, the total taxable value of farm lands decreased 55.27 per cent, and the average taxable value dropped from \$3.31 to \$1.52 per acre. As the assessment rolls closed in 1942, farm lands had a value of only 44.73 per cent of the total assessment against that class of property in 1923. Livestock had a taxable value of 116.33 per cent. Utilities were valued at 83.46 per cent of the value placed on those properties in 1923, and all other property showed a valuation of 86.84 per cent of the 1923 total.

This trend away from real estate to other forms of property is sharply reflected in detail figures on the source of the property tax dollar. In 1936, farm lands and improvements paid 30.8 cents of the tax dollar, utilities paid 29.2 cents, livestock paid 4.6 cents, and other personal property paid 9.8 cents. In 1939, the farm land share was 27.9 cents, utilities paid 29.8 cents, livestock paid 4.1 cents, and other personal property paid 12 cents. In 1942, the farm land proportion dropped to 25.5 cents, public utilities were charged with 28.0 cents, livestock rose to 6.7 cents, and the share payable by other personal property rose to 13.7 cents.

Analysis of the distribution of the property tax dollar shows that the State received 10.73 cents in 1936, 7.67 cents in 1939, and 6.81 cents in 1942. The schools received 40.23 cents in 1936, 41.58 cents in 1939 and 42.93 cents in

1942. The county share was 36.55 cents in 1936, 37.77 cents in 1939 and 36.06 cents in 1942. Cities and towns received 12.49 cents in 1936, 12.98 cents in 1939 and 14.20 cents in 1942.

The total net debt of Montana counties June 30, 1942 was \$3,954,445.08. This is the lowest it has been in more than 30 years. In 1923, the total was \$27,710,650.

The normal debt limit of the counties is $2\frac{1}{2}$ per cent of the assessed valuation. As of June 30, 1942, 14 counties had no debt; 28 had debts amounting to less than one-half of one per cent of the assessed valuation; five had debts of less than one per cent of the assessed valuation, and debts of the remaining nine ranged from 1.1 per cent in Carbon to 6.13 in Musselshell, the latter being the only county which exceeds the limit of $2\frac{1}{2}$ per cent.

Of the group of 28 mentioned above, Ravalli with \$1,000, Granite with \$4,000, Custer with \$6,000 and Flathead with \$7,000, can be considered for all practical purposes to be out of debt, making about one-third of the counties debt-free.

Turning to the all-time delinquency picture, we find that regardless of the merits of the score or more of moratoriums, penalty revisions and other measures enacted to relieve the stress of taxes in hard times, the result has been desirable. A table showing the reduction in delinquencies follows:

Year of Levy	Current Delinquency	All-Time Delinquency
1932	22.46%	\$18,077,030 As of June 30, 1933
1933	19.70%	20,235,507 As of June 30, 1934
1934	19.20%	21,586,365 As of June 30, 1935
1935	15.60%	17,283,916 As of June 30, 1936
1936	15.89%	17,561,504 As of June 30, 1937
1937	15.98%	18,771,399 As of June 30, 1938
1938	13.87%	17,722,472 As of June 30, 1939
1939	10.60%	15,895,058 As of June 30, 1940
1940	9.18%	11,897,925 As of June 30, 1941
1941	5.99%	8,982,205 As of June 30, 1942

Of the total of slightly less than \$9,000,000 in delinquent taxes, nearly \$3,000,000 represents delinquent personal property taxes. Much of that total may be considered bad debts, as some of the items were placed on the books more than 30 years ago. The property on which such levies were extended has in a large part vanished. Therefore, only approximately \$6,000,000 remains on the books against real estate, or about one fourth of an average year's property tax levy.

In the following pages, the details of many phases of the Montana tax structure are presented. Study of these detailed reports may form the background for conclusions on most questions that may arise in connection with contemplated revisions of the statutes controlling Montana tax procedure.

SUMMARY OF ROUTINE ACTIVITIES

The activities of the State Board of Equalization are so extensive and varied in scope that an outline only can be given here. The work falls naturally into three broad divisions:

- (1) General supervision of the administration of all state tax laws.
- (2) Assessment of railroads, power lines and other property extending into or through more than one county in the state.
- (3) Assessment and collection of license and income taxes.

In the exercise of its general supervisory powers over the administration of assessment, tax and revenue laws of the state, the Board prescribes rules and regulations governing county officials in the performance of their duties, prepares and prescribes uniform forms for the use and assistance of such officials, conducts hearings on appeal and on its own motion, advises, directs and assists municipal tax officials, collects and compiles information from administrators within the state and from state departments of other states, and performs a multitude of duties which naturally devolve upon it in connection with this phase of the work.

Property Assessments

The taxable value of railroads, power lines, natural gas lines, telephone and telegraph lines, oil pipe lines and similar properties assessed by the Board approximates 30 per cent of the entire state taxable valuation. These assessments require consideration of stock and bond values, past and present net earnings, future prospects, present condition, and numerous other factors reflecting the actual value of the properties assessed. Thirty-nine such assessments, aggregating more than a quarter of a billion dollars, were made in 1942.

The Following License Taxes Are Administered by the State Board of Equalization:

Gasoline License Tax	Inheritance Tax
Oil Production License Tax	Personal Income Tax
Cement and Plaster License Tax	Contractors License Tax
Coal License Tax	Electrical Energy Tax
Carbon Black License Tax	Natural Gas Tax
Metal Mines License Tax	Telegraph Company Tax
Express Company Tax	Chain Stores License Tax
Sleeping Car Tax	Telephone License Tax
Corporation License Tax	Theater License Tax
Freight Line Tax	

LEGAL DEPARTMENT

On January 6th, 1941, I. W. Choate, a former assistant attorney general of Montana and compiler of the Revised Codes of Montana of 1921, was appointed tax counsel for the Board. He has held said position up to the date of this report.

A large number of tax appeal cases and other tax matters involving legal questions have been handled by the Board's counsel. The following are the more important of these cases:

1. Chain store license tax cases: Some twenty-three cases seeking to recover chain store license taxes paid under protest by most of the larger oil companies doing business in Montana, were handled in the District Court of Lewis & Clark county. These suits involved the constitutionality and other questions pertaining to the legality of the Montana Chain Store license statute. All of these cases have been settled; the taxes in question have been paid and the legality of our chain store license tax statutes has been upheld.

2. Six other cases, involving the taxation of various kinds of property have been disposed of and five other such cases are now pending, one in the District Court and the others on appeal to the Supreme Court of Montana.

3. In the Estate of Margaret P. Daly, deceased, Mrs. Daly's will was admitted to probate and executors were appointed by the New York court. The New York Tax Commission contended that Mrs. Daly was a resident of New York and not of Montana, at the time of her death and they brought a proceeding in the New York court to decide that question.

Most of Mrs. Daly's estate, some twelve million dollars or more, consisted of stocks and other intangibles, the greater part of which were not subject to a Montana inheritance tax if Mrs. Daly was a resident of New York state.

Counsel for the Board made three trips to New York City in connection with this very important matter and rendered assistance in upholding Montana's right to tax this estate.

The New York court finally held that Mrs. Daly was a resident of the state of Montana at the time of her decease, thereby enabling Montana to tax her entire estate. One million two hundred thousand dollars in cash have now been deposited in Montana by the executors of the Daly estate for the payment of the inheritance tax as soon as its amount is determined by the Montana court.

In establishing the taxability of Mrs. Daly's estate in Montana, acknowledgment is gratefully made of the valuable assistance rendered by many former Montanans in furnishing the detailed and important facts of Mrs. Daly's life.

4. Compilation of tax laws: A separate publication of the Montana taxation and license laws is not only a convenience but practically a necessity for the use of taxing officials in order that they may have available the latest Legislative amendments and Supreme Court decisions relating to our tax statutes. The last such publication was made in 1931 and is now completely obsolete.

In addition to his regular duties, and by direction of the board, counsel for the Board has compiled a complete set of Montana taxation and license laws, including all amendments and Supreme Court decisions from the 1935 Codes to date. It is hoped that authorization to publish this work may be had from the coming session of the Legislature.

5. Opinions, etc. Many opinions on taxation questions have been rendered by counsel for the Board at its request.

FIELD SUPERVISOR

During the last biennium the Field Supervisor checked all valuations on the six operating Resettlement Projects in the state, to insure that state, county and school district claims were properly filed against the Federal government for sums in lieu of taxes, as provided in Chapters 58 and 59, laws of 1939. As a result, the state, counties, school districts and other taxing subdivisions received a total of \$114,099.37 from the Government for the years 1940 and 1941.

The money thus received was distributed on the same basis as ad valorem taxes. The state received \$3,910.14. County Road funds received \$2,535.41. Other general county and school funds were credited with \$39,387.36, and irrigation districts received \$68,266.46.

The Supervisor has been largely responsible for a drastic reduction in the number of appeals reaching the Board. Because of his work in cooperation with county officials and taxpayers, leading to the satisfactory adjustment of several hundred disputed assessments during the biennium, only 19 appeals were filed in 1941, and 20 in 1942, compared to 136 which reached the Board in 1939. The Supervisor investigates all appeals, and assists the Board in conducting the hearings thereon.

Because of the success of the Supervisor in adjusting tax disputes in various counties, travel by members of the Board has been reduced to a minimum, thereby saving the state considerable expense. The Board traveled only five days during the biennium on appeals, compared to two or three weeks annually prior to the assignment of the Supervisor to appeal duties.

The Supervisor has made investigations for the Inheritance Tax division, resulting in increased valuation and consequent taxes in a great number of cases, and confirmation of submitted values in others. Such investigations greatly facilitate the work in the Inheritance Tax division.

During the biennium the Supervisor consulted with and advised county taxing officials relative to the assessment of real and personal property. The results of his efforts in this direction are reflected progressively in the 1941 and 1942 assessment rolls, which show marked increases in many kinds of personal property, and greater uniformity in valuation of all property.

A number of county assessors formerly were not notifying the county treasurers of personal property assessments as required by Section 2238, Revised Codes of Montana, 1935. The omission resulted in the loss of a considerable amount of taxes on such property. Due to the efforts of the Supervisor these county assessors are now following the provisions of the law, with the result that personal property tax collections have greatly improved in such counties.

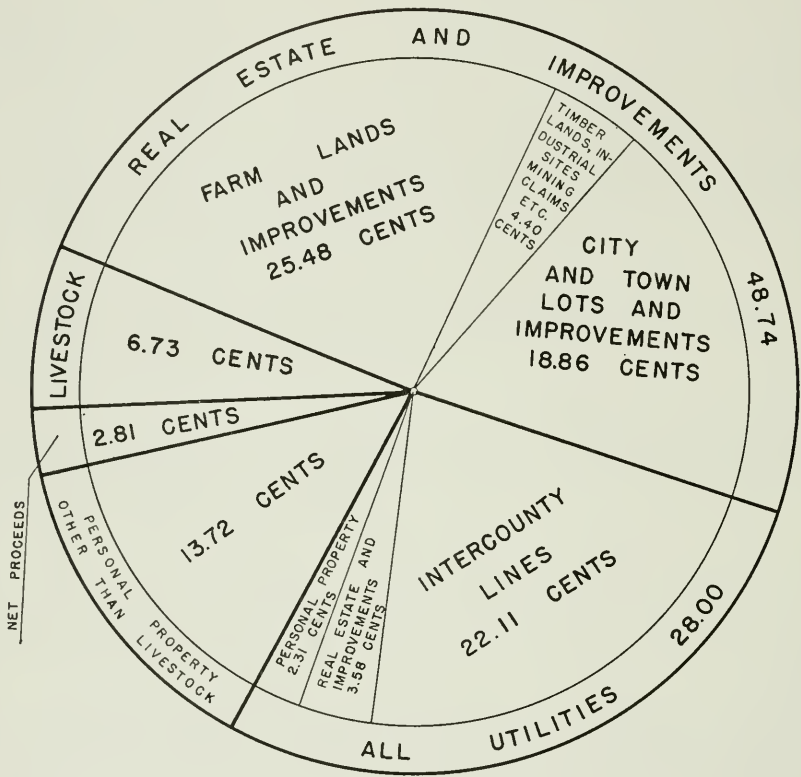
REPORT OF STATE BOARD OF EQUALIZATION

9

TAXABLE VALUATIONS—1923-1942

YEAR	FARM LANDS		LIVESTOCK		UTILITIES		ALL OTHER PROPERTY		TOTAL ALL PROPERTY	
	Taxable Valuation	Ratio to 1923 (%)	Taxable Valuation	Ratio to 1923 (%)	Taxable Valuation	Ratio to 1923 (%)	Taxable Valuation	Ratio to 1923 (%)	Taxable Valuation	Ratio to 1923 (%)
1923	\$162,839,399	100.00	\$19,596,227	100.00	\$113,608,020	100.00	\$170,196,106	100.00	\$466,639,752	100.00
1924	150,635,510	92.45	17,851,739	91.10	112,533,901	99.05	160,253,613	93.99	441,274,763	94.56
1925	145,013,370	89.00	18,742,265	95.64	110,630,766	97.38	155,558,984	91.24	429,945,385	92.14
1926	142,376,621	87.38	22,223,076	113.40	108,839,234	95.80	162,071,228	95.06	435,510,159	93.33
1927	141,064,690	86.57	20,694,612	105.61	109,348,431	96.25	161,136,374	94.69	432,544,107	92.69
1928	140,305,099	86.09	23,001,104	117.38	111,229,187	97.91	153,845,819	90.24	428,381,209	91.80
1929	140,273,791	86.09	25,262,199	128.91	113,859,060	100.22	163,687,766	96.01	443,082,816	94.95
1930	138,582,560	85.05	23,408,359	119.45	119,773,491	105.43	171,316,138	100.48	453,080,548	97.09
1931	121,362,142	74.45	18,552,104	94.67	119,156,899	104.88	151,623,466	88.93	410,634,611	88.00
1932	109,837,373	67.41	12,820,744	65.42	115,267,743	101.46	137,357,586	80.55	375,283,446	80.42
1933	98,537,150	60.47	12,759,984	65.11	105,752,255	93.09	125,098,380	73.36	342,147,769	73.32
1934	96,864,927	59.45	15,029,658	76.70	101,139,706	89.03	121,843,729	71.46	334,878,020	71.76
1935	92,540,160	56.79	14,461,842	73.80	101,030,483	88.93	122,915,500	72.08	330,947,985	70.92
1936	89,418,104	54.88	15,493,687	79.06	97,679,731	85.98	131,423,365	77.07	334,014,887	71.58
1937	76,783,816	47.12	12,564,133	64.12	98,577,555	86.77	136,113,468	79.82	324,038,972	69.44
1938	76,724,826	47.09	11,662,600	59.51	96,375,143	84.83	144,307,811	84.64	329,070,380	70.52
1939	74,980,466	46.02	12,930,379	65.98	94,025,375	82.76	133,427,061	78.26	315,363,281	67.58
1940	72,818,303	44.69	14,854,878	75.80	94,406,327	83.10	137,975,505	80.93	320,055,013	68.59
1941	72,318,992	44.38	18,302,595	93.40	94,647,587	83.31	145,200,859	85.16	330,470,033	70.82
1942	72,884,893	44.73	22,796,841	116.33	94,813,601	83.46	148,065,279	86.84	338,560,614	72.55

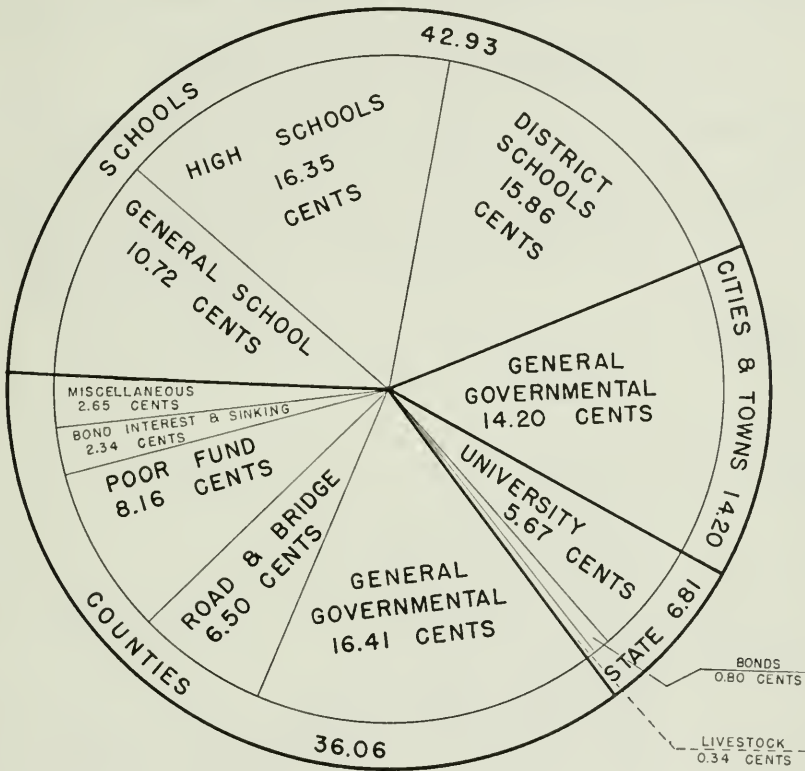
THE 1942 TAX DOLLAR
WHERE IT CAME FROM



THE PROPERTY TAX DOLLAR 1936-1942

SOURCE				DISTRIBUTION			
	1936	1939	1942		1936	1939	1942
	CENTS	CENTS	CENTS		CENTS	CENTS	CENTS
FARM LANDS AND IMPROVEMENTS	30.83	27.90	25.48	THE STATE	10.73	7.67	6.81
OTHER REAL ESTATE AND IMPVTS.	4.69	4.77	4.40	COUNTIES	36.55	37.77	36.06
CITY AND TOWN LOTS AND IMPVTS.	17.88	19.61	18.86	CITIES & TOWNS	12.49	12.98	14.20
ALL REAL ESTATE AND IMPVTS.	53.40	52.28	48.74	SCHOOLS	42.23	41.58	42.93
PUBLIC UTILITIES	29.24	29.82	28.00		100.00	100.00	100.00
NET PROCEEDS* OF MINES	2.94	1.80	2.81				
LIVESTOCK	4.64	4.10	6.73				
PERSONAL PROPERTY	9.78	12.00	13.72				
	100.00	100.00	100.00				

THE 1942 TAX DOLLAR WHERE IT GOES



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY. PER CAPITA TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

REVENUES PAID INTO STATE TREASURY

Sources from Which Derived and Distribution

AD VALOREM TAX, No levy for State General Fund.
 1942: 3½ mills for University Millage Fund.
 (See pages 107-109) ½ mill for Insane Asylum Bond Interest and Sinking Fund.

Levies applicable to livestock valuation only:

1 mill for Livestock Commission Fund.
 1 mill for Bounty Fund
 1 mill for Livestock Sanitary Board Fund

LICENSE TAXES:	Rate	Distribution
Gasoline (See pages 15, 29-31)	5c per gallon on gasoline refined and sold in the State. 5c per gallon on gasoline imported and sold. (2% deduction allowed for evaporation and other loss.)	75% to State Highway Fund 25% to Gasoline License Drawback Fund. If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund. At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.
Oil Production (See pages 15, 24)	2% of gross value.	All to General Fund.
Cement (See pages 15, 24)	4c per barrel.	All to General Fund.
Plaster (See pages 15, 24)	5c per ton.	All to General Fund.
Coal (See pages 15, 23)	5c per ton on production over 50,000 tons annually, or on coal imported and sold.	All to General Fund.
Carbon Black	¼ of 1c per pound of carbon black produced or manufactured in the state.	All to General Fund.
Metal Mines (See pages 15, 42)	First \$100.00 gross value \$1.00. Next \$150,000 taxable at rate of ¼ % Next \$150,000 taxable at rate of ½ % Next \$100,000 taxable at rate of ¾ % All over 500,000 taxable at rate of 1 %	All to General Fund.
Corporations (See pages 15, 18-20)	3% of net income. \$5.00 minimum tax.	75% to General Fund. 25% to Common School Equalization Fund
Electrical Energy Tax (See pages 15, 27)	One per cent of gross income from sales of Electrical Energy.	All to General Fund.
Natural Gas (See pages 15, 26)	¾ of one cent per thousand cubic feet distributed in the State.	All to General Fund.
Telephone License (See pages 15, 23)	1¼ % gross intrastate income.	All to General Fund.
Moving Picture Theater License (See pages 15, 28)	1¼ % of gross proceeds in excess of \$3,000 per quarter.	All to General Fund.
Telegraph License (See pages 15, 25)	2% of gross income from intrastate business.	All to General Fund.
Freight Line (See pages 15-27)	Ad Valorem.	All to State Public School General Fund.

Chain Store (See pages 15, 21-22)	Graduated from \$5.00 to \$200, depending upon number and type of stores owned.	All to General Fund.
Contractors (See pages 15, 25)	Three Classes of Licenses: Class A .....\$200.00 Class B 100.00 Class C 10.00	All to General Fund.

TAXES IN LIEU OF AD VALOREM TAXES:

	Rate	Distribution
Express Companies (See pages 15, 26)	4% of gross earnings in state.	All to General Fund.
Sleeping Cars (See pages 15, 26)	1½% of value found by dividing value of capital stock by total car mileage on all railroads (to obtain value per car mile) then multiply value per car mile by total number of car miles in Montana.	All to General Fund.
Insurance Companies	Admission Fee, \$300.00 Fee for filing annual statement, \$25.00. Fee for publishing annual statement, \$9.00. 2½% of first \$5,000 in premiums collected in state. 2% of additional premiums collected in state. ¼ of 1% of premiums of direct fire-writing companies.	All to General Fund.

PERSONAL INCOME TAX:

	Rate	Distribution
(See pages 15, 16, 17)	Graduated from 1% to 4% on net income.	75% to General Fund. 25% to Common School Equalization Fund.
Inheritance Tax (See pages 15, 16)	All credited to General Fund.	

Person, Association or Corporation to Whom Transfer is Made:

	Exemptions	Rate on First \$25,000 Less Exemptions	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow	\$17,500	2%	4%	6%	8%
Husband	5,000	2%	4%	6%	8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child...	2,000	2%	4%	6%	8%
Brother or sister or descendant, son's wife or husband of a daughter.....	500	4%	8%	12%	16%
Uncle, aunt or first cousin	None	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below.....	None	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively.....	All				

REPORT OF STATE BOARD OF EQUALIZATION

Motor Vehicles

(See page 130)

Dealers in Autos.....	\$30.00	Trailers and Semi-Trailers:		
Dealers in Motorcycles	15.00	Over 1,000 lbs. and not		Proceeds to
Autos not over 2,850 lbs. ..	5.00	over 1 ton	\$ 2.00	County Road
Autos over 2,850 lbs.	10.00	Over 1 ton and less than		Funds
Electrics	10.00	2 ton capacity	15.00	
Motorcycles	2.00	Over 2 ton and less than		
Bicycles with motor		3 ton capacity	20.00	
attachment	1.00	Over 3 ton and less than		
Tractors and/or Trucks:		4 ton capacity	25.00	
One ton capacity or under	5.00	Over 4 ton and less than		
Over one ton and up to		5 ton capacity	30.00	
and including one and		Over 5 ton capacity	200.00	
one-half ton capacity	10.00	Trailers owned by farmers and		
Over 1½ tons and up to		used in transportation of his own		
and including 2 ton ca		livestock and his own farm pro-		
capacity	22.50	duce, with a 5 ton capacity or		
Over 2 tons and less		more	5.00	
than 3 tons	37.50	Trailers, regardless of size or		
Over 3 tons and less		capacity, used exclusively in the		
than 5 ton capacity	60.00	transportation of the following:		
5 ton capacity and over	200.00	logs in the forest, oil and gas well		
Busses classed as trucks.		machinery and bridge materials		
Dealers in Accessories	10.00	.....	15.00	

All rates to be 25% higher for motor vehicles, trailers and semi-trailers when not equipped with pneumatic tires.

Montana Liquor Control Act	Liquor Profits: Distribution of net profits from liquor Stores.	All to General Fund.
Liquor License Tax	Retail Liquor licenses— \$100.00 to \$600.00.	All to General Fund.
Liquor Excise Tax	50c per gallon or proportional part on all liquor sold.	All to General Fund.
Beer License and Tax	Brewer .....\$750.00 Wholesale 300.00 Retail 200.00 Club 50.00 Common Carrier 25.00 Fair Associations ....\$10.00 per day Minimum Fee 25.00 Barrelage Tax 1.00 per barrel of 31 gallons.	All to General Fund.

MISCELLANEOUS RECEIPTS:**Distribution**

5% of amount of Government Land Sales	To Permanent School Fund.
Timber Sales on State Lands	To Permanent School Fund and Common School Interest and Income Fund.
Federal Oil Royalties	50% to Common School Equalization Fund.
State Oil Royalties	50% to State Highway Fund.
	Various School Funds.

NOTE: The amount of all license taxes collected during each fiscal year required to be deposited to the credit of the State General Fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 10, Laws of Twenty-third Legislative Assembly (1933).

NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are collections of State offices and institutions, university fees, miscellaneous state licenses, and the State's portion of receipts from county licenses.

LICENSE TAX ACCRUALS AND COLLECTIONS, 1938 TO 1942, INCLUSIVE

Fiscal Years Ending June 30

	1938	1939	1940	1941	1942	Total Five Yr. Period
Gasoline Dealers and Distributors... a	\$5,415,441	\$5,673,623	\$6,203,566	\$6,667,410	\$6,480,650	\$30,440,690
Inheritance Tax b	703,620	233,321	187,490	177,293	231,339	1,533,063
Sleeping Car Companies c	16,049	15,632	14,300	14,344	11,855	72,180
Express Companies d	10,616	10,055	10,392	9,926	9,494	50,483
Freight Line Companies e	29,802	29,877	28,725	32,942	35,152	156,498
Corporation License Tax f	486,235	404,132	688,344	617,276	1,538,850	3,734,837
Metal Mines License Tax g	415,512	164,518	239,541	358,249	399,203	1,577,023
Coal Dealers and Miners h	148,165	134,232	116,249	123,844	145,098	667,588
Oil Production License Tax i	125,596	93,208	109,396	129,160	172,573	629,933
Cement Dealers and Manufacturers j	22,424	16,062	19,930	19,754	23,199	101,369
Natural Gas Tax k	58,722	56,080	62,963	68,095	78,036	323,896
Electric Energy License Tax l	116,404	113,010	121,465	140,530	148,916	640,325
Telegraph License Tax m	2,427	2,333	2,331	2,452	2,420	11,963
Individual Income Tax n	501,807	434,694	543,168	659,017	856,331	2,995,017
Cigarette License o	20,290	18,070	805	.....	.....	39,165
Chain Store License p	168,214	123,802	125,203	127,479	124,400	669,098
Contractors License q	14,770	20,945	14,670	11,750	8,340	70,475
Telephone License Tax r	37,732	38,526	39,847	41,906	43,878	201,889
Moving Picture License Tax s	28,683	26,741	28,455	26,059	24,374	134,312
	\$8,322,509	\$7,608,861	\$8,556,840	\$9,227,486	\$10,334,108	\$44,049,804

(a) Tax payable monthly; rate 5c per gallon. Refunds from the above amounts were made as follows:

	1938	1939	1940	1941	1942
	\$901,013	\$1,033,985	\$1,128,072	\$1,347,191	\$1,370,536

(b) Tax accrues and is payable at time of death.

(c) Tax payable thirty (30) days after notice.

(d) Tax payable September 30th.

(e) Tax payable November 30th.

(f) Tax payable June 15th or ninety (90) days after close of the fiscal year period.

(g) Tax payable quarterly.

(h) Tax payable semi-annually.

(k) Tax payable monthly. Rate 1%.

(l) Tax payable annually.

(m) Tax was payable annually, but was repealed by an Act which became effective January 1st, 1940.

(n) Tax payable quarterly. Rate 2%.

INHERITANCE TAX

The administration of inheritance taxes during the biennium ending June 30, 1942 was highlighted by a decision of the United States Supreme Court, which permits a State to collect inheritance taxes from the estates of non-resident decedents.

In the case of the State Tax Commission of Utah, Petitioner, v. Malcolm P. Aldrich and Mary S. Harkness, Administrators, the Court held that a state may levy an inheritance tax upon the transfer of securities of domestic corporations when owned by non-resident decedents. The decision reversed an earlier ruling of the Court made in 1932. (See First National Bank of Boston v. Maine, 284 U. S. 312). Thus, after a lapse of ten (10) years, this State is again enforcing the provisions of the Montana Inheritance Tax Law, which imposes a tax upon such transfers.

The decision has materially increased inheritance tax revenues and it, likewise, has increased the volume of work of the Inheritance Tax Department. Present estimates indicate that the number of non-resident estates will be at least equal to the number of resident estates, thus doubling the work of the Department.

In a local case of unusual interest, the District Court of Missoula County upheld the contentions of the State Board of Equalization that securities over which a resident decedent had a power of appointment were subject to inheritance tax. An additional tax of \$2,325.00 was involved in this case.

Total inheritance tax collections for the biennium were \$408,000. Of this sum, \$59,241.00 represents additional tax resulting from Board investigations and successful prosecution of cases before the District Courts.

During this period, more than 13,000 inheritance tax reports, involving 3,855 estates, were submitted to this Board for audit by attorneys and court officials.

Total inheritance tax collections during this period were as follows:

Fiscal year ending June 30, 1941.....	\$177,293
Fiscal year ending June 30, 1942.....	231,339

All inheritance tax receipts are now placed to the credit of the State General Fund.

PERSONAL INCOME TAX DEPARTMENT

Income tax collections hit another high spot in 1942; the total collected was \$830,452.07. This was an increase of \$170,000 over 1941 and was more than the combined collections for the first three years the law was in operation. There were 76,861 returns filed in 1942 as against 62,139 for the preceding year and 66,226 for the first three years combined. The work required to process and keep records of the returns filed has correspondingly increased.

The returns for the depression years came very largely from the commercial and industrial centers where taxpayers were steadily employed. The picture changed in 1942 so that the entire state, including agricultural areas, was represented in the list of taxpayers. Good crops and high prices for livestock has had the effect of spreading the income tax more evenly over the entire state. The result of the development of airports, chrome mines and other war industries in Montana will not be reflected in the income tax revenue until 1943.

The Soldiers' and Sailors' Civil Relief Act, adopted by Congress on October 17, 1940, extended the time for the payment of Federal income tax by men in the armed forces. A great many state income taxpayers now joining the military forces have the erroneous impression that this also extends to their State income tax.

Income Tax Collections and Number of Returns Filed for All Years

Fiscal Year Ending June 30	Number of Returns		Total Returns	Collections
	Taxable	Non-Taxable	Filed	
1934.....	10,222	6,820*	17,042	\$153,164.60
1935.....	12,469	9,411*	21,880	284,387.69
1936.....	16,498	10,806	27,304	380,437.99
1937.....	18,016	12,665	30,781	493,821.24
1938.....	23,223	12,018	35,241	501,807.55
1939.....	24,717	13,518	38,235	434,694.67
1940.....	32,651	15,021	47,672	543,168.45
1941.....	36,362	25,777	62,139	659,017.57
1942.....	43,103	33,753	76,861	856,330.58

*A filing fee of \$1.00 was paid on a large part of these returns.

Collections for Fiscal Year Ending June 30

CURRENT TAX

1937	1938	1939	1940	1941	1942
\$468,263.13	\$471,402.03	\$388,222.08	\$474,467.46	\$609,729.12	\$810,642.94

BACK TAX

25,558.11	30,405.52	46,472.59	68,700.99	49,288.45	45,687.64
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
*\$493,821.24	*\$501,807.55	*\$434,694.67	*\$543,168.45	*\$659,017.57	*\$856,330.58

The above figures represent the Total Collections.

*These totals include installments paid October 15 on returns filed April 15, which is in the prior fiscal year.

Details of Back Tax Collections

Year	1937	1938	1939	1940	1941	1942
1933.....	\$ 802.90	\$ 342.28	\$ 344.71	\$ 175.68	\$ 15.33	\$ 28.20
1934.....	2,905.11	4,204.16	1,633.64	2,427.22	615.96	494.28
1935.....	14,179.13	6,881.98	7,692.81	5,860.69	1,315.65	819.39
1936.....	7,670.37	13,965.34	14,490.95	15,836.53	6,994.97	1,229.97
1937.....	.....	5,011.76	17,934.74	21,960.59	6,228.79	2,161.74
1938.....	.....	.....	4,375.74	18,653.72	10,345.03	4,781.19
1939.....	.....	.....	.....	3,786.56	19,610.67	15,387.66
1940.....	.....	.....	.....	.....	4,162.05	13,972.66
1941.....	.....	.....	.....	.....	.....	6,812.55
Total Back	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Tax Col.	\$25,557.51	\$30,405.52	\$46,472.59	\$68,700.99	\$49,288.45	\$45,687.64

Number of Returns on Which

Back Tax was Collected*...	2,332	3,994	4,601	3,569	3,108
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*Number of returns 1937 not available.

CORPORATION LICENSE TAX DEPARTMENT

During the past biennium the corporation license tax department established an all time record for assessments and collections. A total of \$2,156,125 was collected during the two years ending June 30, 1942. This compares with \$1,092,477 collected during the previous biennium. Total department expense for the two years ending June 30, 1942, was \$20,866, or less than one per cent of collections. Total department expense for the previous biennium was \$18,679, a collection cost of approximately 1.7 per cent.

Department auditors spent 81 days in the field during the fiscal year ending June 30, 1941, and 53 days during the fiscal year ending June 30, 1942. 28 days spent outside of the state produced \$37,246 in additional taxes, or \$1,330 a day. 106 days spent in the field within the state produced \$29,912, or \$282 a day. As a result of field and office audits during the past two years the following additional taxes were assessed and collected:

	July 1, 1940 June 30, 1941	July 1, 1941 June 30, 1942
Field Audits—Outside Montana	\$37,246.53	None
Field Audits—In Montana	12,406.30	\$17,506.68
Total Field Audits	49,652.83	17,506.68
Office Audits—Correspondence	2,297.03	12,268.46
Total All Audits	\$51,949.86	\$29,775.14

Travel expense incurred in field auditing was \$1,207.74 for the fiscal year ending June 30, 1941, and \$421.36 for the fiscal year ending June 30, 1942. These expenses are 2.43 per cent and 2.41 per cent, respectively, of the additional taxes collected in the field.

History

Chapter 79, Session Laws of 1917, introduced to corporate taxpayers of this state the first corporation license tax which provided for a one per cent (1%) tax on Montana net income over \$10,000.00.

In 1919 the arbitrary deduction of \$10,000.00 was reduced to \$2,500.00 and in 1933 the legislature amended the law by increasing the rate of tax to two per cent (2%), also eliminating the arbitrary deduction of \$2,500.00 and imposing a minimum tax of \$5.00. Chapter 92, Session Laws of 1937, further increased the tax rate to three per cent (3%).

Revenue

As the corporation license tax is based on net income it is natural to expect that the revenue produced would fluctuate with business conditions. For the past ten years the revenue received from corporation license taxes has increased year by year from \$100,668 for the fiscal year ending June 30, 1933, to \$1,205,421 for the fiscal year ending June 30, 1942. 1,483 corporations operated at a profit during 1941 and paid a 3% tax in 1942 on total income of approximately \$40,000,000. This compares with 533 corporations which operated at a profit in 1932 and paid a 2% tax in 1933 on total income of approximately \$5,000,000.

During the fiscal year ending June 30, 1942, 100 corporations paid 78% of the total tax receipts. Only 25 of these larger taxpayers are domestic corporations whose income is almost wholly within the state. The balance are foreign corporations qualified to do business in Montana and whose total income is only partially earned within this state. The increased tax burden placed upon corporations by federal and state taxing agencies tends to reduce taxable income for state corporation license tax purposes. The Federal Revenue Act of 1942, with its normal tax, surtax and war excess-profits tax, will still further reduce this revenue. Even though business conditions within the state remain steady we may anticipate a large reduction in the corporation license tax revenue during the coming biennium.

During the past 10 years the following tax assessments have been made and collected:

Fiscal Year Ending	Rate of Tax	No. Paying Min. Tax	More Than Min. Tax	Revenue
June 30, 1933	2%	2321	533	\$ 100,668.75
June 30, 1934	2%	2665	714	194,750.01
June 30, 1935	2%	2200	1027	227,382.22
June 30, 1936	2%	2375	1307	331,344.90
June 30, 1937	3%	1943	1243	585,810.79
June 30, 1938	3%	1977	1201	486,234.74
June 30, 1939	3%	2262	1086	404,132.51
June 30, 1940	3%	1936	1333	688,344.77
June 30, 1941	3%	1916	1375	950,703.82
June 30, 1942	3%	1659	1483	1,205,421.66

The corporation license tax revenue is distributed to the General Fund and to the Common School Equalization Fund, 75% to the former fund and 25% to the latter fund.

A statement showing the classification of corporation license tax accruals and collections from the various types of business and industry for the past four fiscal years is presented on the following page.

REPORT OF STATE BOARD OF EQUALIZATION

CLASSIFICATION OF CORPORATION LICENSE TAX ACCRUALS AND COLLECTIONS

	Fiscal Year Ending June 30, 1939				Fiscal Year Ending June 30, 1940				Fiscal Year Ending June 30, 1941				Fiscal Year Ending June 30, 1942			
	Corp. Paying More Than Min. Tax	No.	Amt.	Min. Tax	Corp. Paying More Than Min. Tax	No.	Amt.	Min. Tax	Corp. Paying More Than Min. Tax	No.	Amt.	Min. Tax	Corp. Paying More Than Min. Tax	No.	Amt.	Min. Tax
CLASSIFICATION																
1 Amusements, Theatres, etc.....	13	\$	3,625.38	26	13	\$	2,415.57	23	14	\$	2,522.41	22	17	\$	2,303.85	16
2 Bakers and Confectioners.....	11		9,937.48	14	13		9,247.53	27	18		2,394.49	12	12		4,446.86	8
3 Banks and Finance Companies.....	66		12,971.78	47	72		19,794.66	42	78		28,552.15	36	87		32,910.45	40
4 Breweries, Distilleries, Liquor Dists.....	9		3,858.48	9	11		8,214.47	9	13		7,747.75	7	8		6,955.53	5
5 Cement, Lime, Concrete, Brick, Tile.....	3		9,032.67	14	7		23,268.43	5	5		11,271.69	6	4		10,814.67	7
6 Contractors.....	21		25,031.08	36	31		37,809.46	40	31		22,475.45	30	23		19,768.64	33
7 Creameries and Dairy Products.....	17		1,258.91	28	28		1,537.18	20	18		1,487.63	22	20		2,323.71	20
8 Druggists.....	16		1,164.41	30	25		1,606.81	28	19		1,327.74	25	20		1,853.25	25
9 Electrical Machinery and Supplies.....	12		1,096.10	12	13		3,570.31	9	14		2,847.21	11	10		3,608.44	18
10 Farming, Ranching and Livestock.....	61		5,650.95	276	79		12,501.86	220	108		22,696.43	192	140		41,337.34	157
11 Flour and Sugar Manufacturing.....	8		13,573.47	15	11		47,315.91	13	8		44,385.44	8	9		51,358.87	6
12 Foundries, Machine Shops, etc.....	12		1,770.62	21	17		9,771.91	15	14		3,010.54	19	18		3,800.04	10
13 Fruit and Produce.....	10		2,784.55	7	17		2,895.89	3	8		515.00	4	9		2,724.22	7
14 Furniture, etc.....	15		5,175.09	14	12		1,731.29	10	14		2,115.07	10	13		2,933.64	11
15 Garages, Auto Sales, Supplies, Tires.....	58		5,715.46	112	71		12,494.07	86	88		15,615.03	66	93		19,842.38	52
16 General Merchandise, Clothing, Shoes.....	66		33,059.24	127	84		41,972.47	95	75		43,770.35	102	86		52,660.71	86
17 Grain Elevators and Seeds.....	21		1,204.56	64	36		4,892.69	52	56		4,377.22	33	48		11,544.42	30
18 Grocers.....	26		15,901.21	47	34		22,187.01	37	34		19,121.11	47	34		23,425.98	29
19 Hardware, Lumber, Coal and Implements.....	89		19,809.34	104	104		32,530.88	95	111		38,458.63	91	122		59,066.25	72
20 Hotels, Restaurants and Tourist Camps.....	8		835.12	32	9		1,024.66	30	9		1,405.36	36	12		5,854.78	23
21 Insurance—Life, Health and Accident.....	14		1,943.93	36	16		4,621.51	34	18		5,774.60	37	24		10,272.30	29
22 Insurance—Fire, Casualty and Indemnity.....	157		25,162.05	111	182		33,344.49	92	154		31,599.70	171	154		20,351.04	140
23 Laundries and Cleaners.....	8		1,681.67	15	8		1,966.69	15	9		2,283.55	20	10		2,563.88	9
24 Loans, Investment Abstracts.....	27		8,667.59	82	28		8,031.92	12	27		3,165.96	57	36		3,579.55	48
25 Light, Water and Power.....	12		88,855.41	12	17		107,671.41	12	12		161,408.94	11	10		134,243.63	12
26 Logging and Lumber Manufacturing.....	7		3,089.75	9	8		9,072.30	9	10		20,253.82	7	10		17,508.22	5
27 Mining, Milling and Smelting.....	34		27,980.39	185	48		73,692.42	180	56		282,328.93	168	51		367,096.83	158
28 Oil and Gas Stations, Oil Well Supplies.....	44		16,229.70	74	45		21,968.57	68	48		15,637.51	70	42		9,248.81	73
29 Oil-Gas Production, Pipe Lines, Refineries.....	52		16,591.76	136	79		47,800.31	117	68		36,779.21	126	75		87,046.19	105
30 Packers, Butchers, Hides.....	7		2,439.50	26	9		4,124.85	26	9		2,674.44	26	13		3,989.06	21
31 Plumbing and Heating.....	3		332.04	11	3		2,106.97	10	4		2,137.69	9	4		2,532.53	7
32 Railroad and Transportation.....	12		8,995.42	32	17		31,784.44	27	20		58,752.52	28	20		128,011.04	22
33 Real Estate, Insurance, Rentals.....	94		7,677.89	282	105		8,868.80	250	110		10,727.83	236	132		12,005.28	210
34 Stationers, Publishers, Paper Companies.....	17		2,821.73	33	15		4,476.28	37	24		6,550.41	28	22		8,750.58	26
35 Transfer, Storage and Warehousing.....	6		324.19	23	7		293.56	15	11		323.16	13	11		539.47	10
36 Telephone, Telegraph, Radio Broadcast'g.....	6		12,871.18	25	9		23,884.09	17	8		17,660.08	21	11		18,124.34	18
37 Undertakers, Monuments and Florists.....	11		368.88	25	12		538.26	19	3		327.64	24	13		1,055.43	16
38 Miscellaneous.....	44		3,129.25	110	48		4,794.84	96	54		6,371.13	85	60		10,714.45	95
Minimum Tax Assessments of \$5.00.....	1,086		\$392,822.51	2,262	1,333		\$678,664.77	1,936	1,375		\$941,423.82	1,916	1,483		\$1,197,136.66	1,659
Total Corporation License Tax Collections.....	1,086		\$404,132.51	2,262	1,333		\$688,344.77	1,936	1,375		\$950,703.82	1,916	1,483		\$1,205,421.66	1,659

CHAIN STORE LICENSE TAX

The Chain Store License Tax Law is administered under the provisions of Chapter 163 (Laws of 1939) which imposes a graduated license tax fee on all stores, depending on the kind and number of stores operated.

Due to an intensive field campaign instituted by this Board, the number of store licenses issued during each fiscal year has increased until 1941 when an all time high of 8,931 was reached. This is a gain of 2,604 licenses from the year 1936 when 6,327 were issued. However, due to war conditions, which necessitated the closing of many places of business during the fiscal year ending June 30, 1942, 8,678 licenses were issued or a loss of 253 from the previous year total. This condition undoubtedly will prevail throughout the present emergency, as many places licensed during the fiscal year ending June 30, 1942 have already closed for the duration.

At the fiscal year ending June 30, 1940, there was impounded in the Protested Tax Fund the amount of \$41,110.00. During the fiscal year 1940-1941 taxes in the amount of \$15,912.50 were paid under protest and during the fiscal year 1941-1942 the amount of \$9,577.00 was paid under protest. However, no suits were instituted for the recovery of these taxes within the sixty day period as provided by law, and the whole amount of \$25,489.50 paid under protest during the biennium was distributed to the General Fund by the State Treasurer. Of the amount of \$41,110.00 in the Protested Tax Fund at the end of the fiscal year 1940, all has been distributed with the exception of \$6,647.50 which was refunded to the various oil companies because of the Chain Store License Tax Law of 1937 being declared unconstitutional by the Supreme Court of the State of Montana on account of a defective enacting clause. This refund was for taxes paid for the years 1938 and 1939 and represents the difference in fees between those provided by the Laws of 1933 and 1937. The law of 1937 was amended by the law of 1939 under which we now operate. In previous years there had been refunded the amount of \$6,195.00 to the F. A. Buttrey Co., Sawyer Stores, Inc., and Vaughn Ragsdale Co., Inc., making a total of \$12,842.50 which has been refunded from Chain Store License Tax collections since the inception of the Law in 1933. Since 1933 there has been collected a total of \$844,187.50 in Store License Taxes, therefore, the refunds amount to approximately 1½% of the total collections.

For the first time since the passage of the law, there is no money impounded in the Protested Tax Fund.

Store License Tax Fees are as follows:

Wholesale stores:

Each Store.....\$ 38.00

Gasoline Filling Stations, Gasoline Distributing Plants, Grain Elevators, Lumber Yards and Hardware Stores:

One Store	\$ 5.50
Two Stores	13.50
Three Stores	29.00
Four Stores	52.00
Five Stores	82.50
Six Stores	120.50
Each Store in excess of six.....	38.00

REPORT OF STATE BOARD OF EQUALIZATION

Retail Mercantile Establishments:

One Store	\$ 5.50
Two Stores	56.00
Three Stores	156.50
Four Stores	307.00
Five Stores	507.50
Each Store in excess of five.....	200.50

The foregoing fees include the application filing fee of 50 cents for each store. All store licenses expire on the 31st day of December of the year for which they are issued. Places of business opening after July 1st of any calendar year may obtain half year licenses by paying one-half the license fee plus the regular filing fee of 50 cents.

Chain Store License Tax Collections:

Fiscal Year JULY 1, 1940 to JUNE 30, 1941—

Wholesale Licenses (full year) 508 @ \$38.00.....	\$19,304.00
Wholesale Licenses (half year) 4 @ \$19.25.....	77.00
Total Amount collected for Wholesale Licenses.....	\$19,381.00

Service Stations, Gasoline Distributing Plants, Elevators,
Lumber Yards, Hardware Stores:

2032 full and half year licenses @ various fees\$29,578.75

Retail Mercantile:

6387 full and half year licenses @ various fees.....	\$78,519.00
Total amount of fees collected for Store Licenses (all classes).....	\$127,478.75
Total number of licenses issued (all classes)	8,931

Fiscal Year JULY 1, 1941 to JUNE 30, 1942—

Wholesale Licenses (full year) 523 @ \$38.00.....	\$19,874.00
Wholesale Licenses (half year) 2 @ \$19.25.....	38.50
Total Amount collected for Wholesale Licenses.....	\$19,912.50

Service Stations, Gasoline Distributing Plants, Elevators,
Lumber Yards, Hardware Stores:

1,898 full and half-year licenses @ various fees.....\$28,725.75

Retail Mercantile:

6,255 full and half-year licenses @ various fees.....	\$75,761.50
Total amount of fees collected for store licenses (all classes).....	\$124,399.75
Total number of licenses issued (all classes).....	8,678

TELEPHONE LICENSE TAX

Chapter 94, Laws of 1937, impose a license tax of $1\frac{1}{4}\%$ on the gross income derived from the operation of all telephone business transacted within the state, whether operated by an individual, corporation, partnership, or co-operative association. Only a small portion of the telephone companies so operated are liable to the payment of a tax, due to the fact that many are operated by individuals, government agencies, mining companies and others that pay a monthly rental rate to the trunk company for connecting privileges and do not derive any income.

The tax is payable quarterly on income derived and must be paid within sixty days after the end of each quarter. The tax payments vary from a few cents to as much as several thousand dollars for each quarter. By far the largest portion of the tax is paid by one company.

Following is the license tax accruals by quarters:

Fiscal year 1940-1941:

Third quarter, 1940.....	\$11,626.83
Fourth quarter, 1940.....	10,390.03
First quarter, 1941.....	10,163.14
Second quarter, 1941.....	10,726.16

Total fiscal year 1940-1941.....	\$41,906.16
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Fiscal year 1941-1942:

Third quarter, 1941.....	\$11,325.46
Fourth quarter, 1941.....	10,874.68
First quarter, 1942.....	10,510.87
Second quarter, 1942.....	11,167.00

Total fiscal year 1941-1942.....	\$43,878.01
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COAL MINERS AND DEALERS LICENSE TAX

Chapters 208 and 209 of the Revised Codes of Montana of 1935, enacted by the Legislature of 1921, provide for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. Chapter 200, Laws of 1939, effective March 17, 1939 amended the producers law to permit an annual exemption of 50,000 tons. Proceeds are credited to the State general fund.

Coal License Taxes

FROM PRODUCTION AND SALES DURING FISCAL YEAR—July 1, 1940 to June 30, 1941	Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1940	\$ 29,280.10	\$ 270.21	\$ 29,550.31
4th Quarter, 1940	40,562.89	1,146.22	41,709.11
1st Quarter, 1941	24,632.98	696.00	25,328.98
2nd Quarter, 1941	29,538.09	123.42	29,661.51
Total	\$124,014.06	\$ 2,235.85	\$126,249.91

FROM PRODUCTION AND SALES DURING
FISCAL YEAR—July 1, 1941 to June 30, 1942

3rd Quarter, 1941	\$ 34,161.04	\$ 159.41	\$ 34,320.45
4th Quarter, 1941	47,052.90	420.30	47,473.20
1st Quarter, 1942	31,176.98	795.65	31,972.63
2nd Quarter, 1942	34,202.35	150.22	34,352.57
Totals	\$146,593.27	\$ 1,525.58	\$148,118.85

CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 213 of the Revised Codes of Montana of 1935 provides for a license tax on cement, in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster of gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount of all cement, cement plaster, or gypsum imported for sale or use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

Cement License Taxes

FISCAL YEAR—July 1, 1940 to June 30, 1941	Tax Payable by Dealer	Tax Payable by Mfrs.	TOTAL
3rd Quarter, 1940	\$ 104.62	\$ 1,830.83	\$ 1,935.45
4th Quarter, 1940	162.45	7,802.67	7,965.12
1st Quarter, 1941	201.30	1,410.94	1,612.24
2nd Quarter, 1941	70.82	4,924.86	4,995.68
Total	\$ 539.19	\$ 15,969.30	\$ 16,508.49
FISCAL YEAR—July 1, 1941 to June 30, 1942			
3rd Quarter, 1941	\$ 80.40	\$ 8,108.84	\$ 8,189.24
4th Quarter, 1941	45.30	5,611.77	5,657.07
1st Quarter, 1942	315.45	3,866.15	4,181.60
2nd Quarter, 1942	162.21	4,830.08	4,992.29
Total	\$ 603.36	\$ 22,416.84	\$ 23,020.20

OIL PRODUCERS LICENSE TAX

Chapter 217 of the Revised Codes of Montana of 1935, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 14, Laws of 1941, receipts are again credited to the state general fund.

Oil License Taxes

FISCAL YEAR—
July 1, 1940 to June 30, 1941

	Kevin	Cat Creek	Pondera & Banna- tyne	Cut Bank	All Other Montana Fields	Total
3rd Quarter, 1940.....	\$ 8,509.60	\$1,119.63	\$1,173.96	\$20,202.24	\$ 880.96	\$ 31,886.39
4th Quarter, 1940.....	8,015.34	1,030.50	1,160.93	20,444.04	471.77	31,122.19
1st Quarter, 1941.....	7,219.84	1,043.23	1,108.27	21,433.83	909.41	31,714.58
2nd Quarter, 1941.....	7,330.69	1,020.83	960.80	23,738.89	1,386.02	34,437.23
	\$31,075.47	\$4,214.19	\$4,403.96	\$85,819.00	\$3,647.77	\$129,160.39

FISCAL YEAR—
July 1, 1941 to June 30, 1942

3rd Quarter, 1941.....	\$10,373.31	\$1,029.07	\$1,175.94	\$26,930.13	\$1,280.04	\$ 40,788.49
4th Quarter, 1941.....	10,566.23	1,003.45	1,184.99	30,937.38	1,172.15	44,864.20
1st Quarter, 1942.....	9,593.39	892.31	1,197.07	31,048.90	851.54	43,583.21
2nd Quarter, 1942.....	10,054.27	842.72	1,065.40	30,445.34	928.84	43,337.57
	\$40,587.20	\$3,768.55	\$4,623.40	\$119,361.75	\$4,232.57	\$172,573.47

TELEGRAPH LICENSE TAX

Under the provisions of Chapter 212, Revised Codes of Montana, 1935, a license tax of 2% of gross intrastate income was imposed upon operators of telegraph lines for the privilege of engaging in such business. Three companies only are subject to the tax, which amounted to a total of \$2,452.00 during the fiscal year ended June 30, 1941, and \$2,420.00 during the fiscal year ended June 30, 1942.

PUBLIC CONTRACTORS LICENSE

Chapter 227, Revised Codes of Montana, 1935, as amended by Chapter 113, Laws of 1937 and Chapter 113, Laws of 1939, provides that all contractors who submit proposals to, or enter into contracts with the State of Montana or any of its political subdivisions must procure a license from the State whenever the value of such bids or contracts exceeds \$1,000.00. The law authorizes the issuance of three classes of licenses, depending on the value of the contract, as follows:

Class A—Amount of Contract, unlimited, fee, \$200.00.

Class B—Amount of Contract limited to \$50,000.00, fee, \$100.00.

Class C—Amount of Contract limited to \$25,000.00, fee, \$10.00.

Licensees may secure a renewal of their licenses in each successive calendar year by payment of 50 per cent of the fee for the original license, provided, application for renewal is made on or before the first day of March of said successive calendar year.

All money collected under the provisions of Chapter 227 is deposited to the credit of the General Fund.

Public Contractors License Fees Collected by State Board of Equalization

	Class of Licenses	Number of Licenses	Amount	
1941:				
	*Renewals	Class A	74	\$ 7,400
		Class B	14	700
		Class C	153	765
	New Licenses	Class A	7	1,400
		Class B	7	700
		Class C	54	540
				\$11,505
1942:				
	*Renewals	Class A	56	\$ 5,600
		Class B	11	550
		Class C	124	620
	New Licenses	Class A	2	400
		Class B	.....	.....
		Class C	17	170
				\$ 7,340

*Fees are 50% of the original fee.

EXPRESS COMPANY TAX

Chapter 206, Revised Codes of Montana, 1935, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 4 per cent of the gross receipts of each express company for business transacted within the state. All license taxes collected under the provisions of this act are credited to the general fund of the state.

	1941	1942
Railway Express Agency	\$9,926 41	\$9,494.44

SLEEPING CAR TAX

Chapter 207, Revised Codes of Montana, 1935, provides for a tax equal to 1½% of the value of property of sleeping car companies within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision are credited to the general fund of the state.

	1941	1942
The Pullman Sleeping Car Company	\$14,344.41	\$11,855.38

NATURAL GAS DISTRIBUTORS TAX

Under the provisions of Chapter 218, Revised Codes of Montana, 1935, a license tax of ⅜ of one cent (1c) per thousand cubic feet is imposed upon distributors and exporters of natural gas for the privilege of distributing to consumers within the state and exporting through a pipe line for use outside the state.

One company only is engaged in the business of exporting natural gas. This company has refused to pay the tax, contending the law violates the federal Constitution as being a burden upon interstate commerce. Suits have been instituted to determine this Constitutional question.

All taxes collected under the provisions of this Act are credited to the General Fund of the state.

Eight (8) companies are reporting under the Act:

FISCAL YEAR—July 1, 1940 to June 30, 1941:

	*Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1940	2,578,588	\$ 9,669.72
Fourth Quarter, 1940	5,201,229	19,504.63
First Quarter, 1941	6,271,034	23,523.88
Second Quarter, 1941	4,105,734	15,396.52
	18,156,585	\$68,094.75

FISCAL YEAR—July 1, 1941 to June 30, 1942:

	**Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1941	3,067,724	\$11,503.95
Fourth Quarter, 1941	5,680,891	21,303.37
First Quarter, 1942	7,170,408	26,889.02
Second Quarter, 1942	4,890,633	18,339.88
	20,809,656	\$78,036.22

*5,198,956 M. cubic feet exported during fiscal year 1940-41, not included.

**5,556,442 M. cubic feet exported during fiscal year 1941-42, not included.

FREIGHT LINE TAX

Under the provisions of Chapter 190, Revised Codes of Montana, 1935, freight line companies pay an ad valorem tax direct to the state treasurer for the benefit of the State Public School General Fund.

The cars are assessed by the State Board of Equalization and are assigned to Class 7 for taxation purposes. The tax rate is the average rate levied throughout the state for all purposes for the preceding year.

Taxes for the years 1941 and 1942 were determined as follows:

	Amount of Tax
1941	\$32,942.00
1942	35,152.00

ELECTRICAL ENERGY TAX

Chapter 210, Revised Codes of Montana, 1935, as amended by Chapter 83, Laws of 1937, imposes a license tax of one per cent (1%) of gross receipts upon persons and corporation engaged in the business of generating electrical energy in the state.

The original law imposed a rate of $\frac{5}{8}$ of one per cent (1%) of gross receipts. The rate was increased to one per cent (1%) by an Act approved March 5, 1937.

All taxes collected under the provisions of this Act are credited to the General Fund of the state.

Twenty-five (25) companies are licensed under the provisions of this law.

FISCAL YEAR—July 1, 1940 to June 30, 1941:

1940—July	\$ 10,524.47
August	10,944.66
September	10,800.40
October	11,878.12
November	11,884.30
December	12,239.26
1941—January	12,527.30
February	12,707.44
March	11,845.47
April	11,532.72
May	11,919.81
June	11,726.48
	\$140,530.43

FISCAL YEAR—July 1, 1941 to June 30, 1942:

1941—July	\$ 11,494.57
August	11,842.23
September	11,895.53
October	11,885.62
November	12,473.63
December	13,441.73
1942—January	12,957.55
February	13,388.41
March	12,636.34
April	12,596.12
May	12,115.00
June	12,189.30
	\$148,916.03

MOVING PICTURE LICENSE TAX

Chapter 91, Laws of 1937, established a license tax for the privilege of operating moving picture theaters. The rate is $1\frac{1}{4}\%$ of gross income in excess of \$3,000 per quarter. Chains are allowed only one such exemption per quarter for the entire group comprising the chain.

Seventy-one individual theaters and thirty-one chains embracing ninety-eight theaters are operating under the act.

Tax accruals during the past biennium:

Fiscal year 1940-1941—

Individual Theatres:

Third quarter, 1940.....	\$ 425.62
Fourth quarter, 1940.....	360.77
First quarter, 1941.....	252.10
Second quarter, 1941.....	345.51

\$ 1,384.00

Chain Theatres:

Third quarter, 1940.....	\$ 5,749.44
Fourth quarter, 1940.....	6,366.92
First quarter, 1941.....	6,638.39
Second quarter, 1941.....	5,920.01

\$24,674.76

\$26,058.76

Fiscal year 1941-1942—

Individual Theatres:

Third quarter, 1941.....	\$ 270.73
Fourth quarter, 1941.....	249.44
First quarter, 1942.....	250.06
Second quarter, 1942.....	331.61

\$ 1,101.84

Chain Theatres:

Third quarter, 1941.....	\$ 5,846.67
Fourth quarter, 1941.....	6,225.48
First quarter, 1942.....	5,932.72
Second quarter, 1942.....	5,267.37

\$23,272.24

\$24,374.08

71 Individual Theatres

31 Chain groups covering 98 theatres.

GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Drawback Fund. If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback Fund is transferred to Highway fund.

FISCAL YEAR—July, 1940 to June, 30, 1941		Distributors and Dealers	TOTAL
1940—July	\$ 428,546.11	\$ 219,224.36	\$ 647,770.47
August	538,373.53	267,237.41	805,610.94
September	381,717.88	181,867.89	563,585.77
October	409,711.74	172,562.39	582,274.13
November	323,408.39	143,675.47	467,083.86
December	272,890.57	121,044.60	393,935.17
1941—January	255,253.63	108,496.93	363,750.56
February	267,071.57	103,158.45	370,230.02
March	379,807.13	178,014.84	557,821.97
April	392,504.98	166,869.65	559,374.63
May	451,017.27	247,794.01	698,811.28
June	534,109.33	123,052.09	657,161.42
	<u>\$ 4,634,412.13</u>	<u>\$ 2,032,998.09</u>	<u>\$ 6,667,410.22</u>

FISCAL YEAR—July, 1941 to June 30, 1942			
1941—July	\$ 484,626.83	\$ 268,180.95	\$ 752,807.78
August	536,610.07	284,153.52	820,763.59
September	460,181.40	160,745.79	620,927.19
October	397,707.17	187,739.69	585,446.86
November	322,677.38	174,056.62	496,734.00
December	315,402.52	136,906.81	452,309.33
1942—January	255,507.67	117,501.86	373,009.53
February	205,675.96	103,396.75	309,072.71
March	281,595.00	142,616.70	424,211.70
April	378,598.33	165,780.52	544,378.85
May	402,684.43	155,664.58	558,349.01
June	406,223.49	136,415.96	542,639.45
	<u>\$ 4,447,490.25</u>	<u>\$ 2,033,159.75</u>	<u>\$ 6,480,650.00</u>

Chapter 116, Session Laws, 1934. Tax collected on motor fuels less than forty-six (46) degrees Baume used on Public Highways.

July 1, 1940 to June 30, 1942\$174,764.10

(This amount included in gasoline tax)

REPORT OF STATE BOARD OF EQUALIZATION

The use of Diesel fuel on the highways by certain contractors under the existing law and their contracts resulted in liability for the gasoline license tax on such fuel so consumed. Appropriate regulations were adopted by the Board which has resulted in the collection of the additional revenues as disclosed by the following table.

JULY 1, 1940 to DECEMBER 31, 1940.

July	\$ 4,056.92
August	4,963.00
September	3,357.60
October	3,974.10
November	4,633.60
December	4,071.65

\$ 25,056.87

JANUARY 1, 1941 to JUNE 30, 1941

January	\$ 1,563.05
February	103.25
March	193.45
April	3,653.55
May	4,478.20
June	4,127.40

\$ 14,118.90

JULY 1, 1940 to DECEMBER 31, 1941.

July	\$ 3,309.50
August	2,476.95
September	1,812.55
October	3,644.65
November	3,007.00
December	2,545.15

\$ 16,795.80

JANUARY 1, 1942 to JUNE 30, 1942.

January	\$ 1,690.35
February	366.40
March	1,072.95
April	1,767.15
May	839.80
June	2,016.15

\$ 7,752.80

\$ 63,724.37

Section 2381.12, R.C.M. 1935. "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by refiners and dealers
 from July 1, 1940 to and including June 30, 1942, 2% for
 evaporation and other loss\$275,390.23

Amount of gasoline sold United States Government Agencies
 from July 1, 1940 to and including June 30, 1942, on 7,296,279
 gallons\$364,813.95

Total\$640,204.18

(See Panhandle Oil Company vs. Mississippi, 277 U. S. 218).

GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA**From 1921 to 1941, Inclusive**

	Manu- factured	Exported	Sold	Imported	Total Gals.
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,234	620,095	11,052,139	21,104,474	32,156,613
1924	26,022,212	4,973,913	21,048,299	13,336,962	34,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926	37,212,681	4,049,877	33,162,804	15,441,977	48,604,801
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,490	71,556,471
1929	39,404,549	8,611,361	30,793,188	51,990,463	82,783,651
1930	33,895,186	5,562,525	28,332,661	51,360,609	79,693,270
1931	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
1932	34,853,264	4,609,632	30,243,632	39,869,994	70,113,626
1933	37,185,970	4,941,668	32,244,302	38,446,624	70,690,926
1934	46,964,780	6,411,293	40,553,487	49,516,584	90,070,071
1935	51,285,282	6,131,152	45,154,130	53,818,616	98,972,746
1936	74,270,795	11,111,132	63,159,663	49,996,269	113,155,932
1937	91,162,097	25,966,364	65,195,733	49,279,940	114,475,673
1938	110,544,721	33,995,308	76,549,413	41,900,103	118,449,516
1939	127,102,046	40,788,417	86,313,629	39,700,485	126,014,114
1940	154,506,182	54,026,383	100,479,799	32,994,827	133,474,626
1941	170,859,925	63,021,902	107,838,023	37,377,718	145,215,741
TOTALS	1,192,365,848	289,859,896	902,505,952	737,963,301	1,640,649,253

NOTE: Included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss.

RECEIPTS FROM GASOLINE TAX**From 1921 to 1941, Inclusive****One Cent Tax**

1921	\$ 185,277.55
1922	341,370.43

Two Cent Tax

1923	441,258.04
1924	554,322.35
1925	630,389.28
1926	682,023.69

Three Cent Tax

1927	1,767,408.16
1928	2,194,070.58

Five Cent Tax

1929	3,770,755.07
1930	3,873,828.42
1931	3,801,887.63
1932	3,421,503.55
1933	3,415,360.46
1934	4,208,555.53
1935	4,740,461.96
1936	5,249,556.08
1937	5,423,943.15
1938	5,490,503.60
1939	5,887,321.25
1940	6,378,038.82
1941	6,877,764.47

 \$69,336,610.07

**A COMPARATIVE STATEMENT OF TAX COLLECTED, ADMINISTRATIVE EXPENSES OF COLLECTION AND COSTS
OF OTHER DEPARTMENTS NOT CONNECTED WITH THE HIGHWAY DEPARTMENT; DEBENTURES
AND DEBENTURE EXPENSES, AND ADMINISTRATIVE COSTS OF HIGHWAY DEPARTMENT
SINCE THE FIVE CENT GASOLINE INAGURATION.**

Fiscal Year of	Tax Collected	Refunds	Board of Equalization	ADMINISTRATION EXPENSES				Dept. of Agriculture	Highway Commission
				Purchasing Dept.	State Auditor				
1928-1929	\$ 2,757,690	\$ 508,976	\$ 11,323	\$			\$	\$ 75,773	
1929-1930	3,955,925	961,913	21,934	2,100	1,620			100,718	
1930-1931	3,944,674	941,840	18,113	2,100	3,620			109,583	
1931-1932	3,553,637	790,812	21,556	4,829	3,851			128,918	
1932-1933	3,324,108	714,478	20,535	5,044	5,643			129,205	
1933-1934	3,765,823	649,416	22,852	4,138	5,189			123,006	
1934-1935	4,393,570	730,489	18,538	4,357	7,011			156,637	
1935-1936	4,957,525	871,361	20,561	4,954	3,147			205,649	
1936-1937	5,376,718	763,184	22,940	5,044	8,842			233,342	
1937-1938	5,419,218	901,001	18,232	13,316	6,058			237,012	
1938-1939	5,636,395	1,127,833	20,769	13,680	5,986			243,095	
1939-1940	6,124,493	1,093,927	21,497	13,500	5,864			242,338	
1940-1941	6,719,938	1,347,190	23,533	13,500	6,859			447,260	
1941-1942	6,595,172	1,370,536	22,748	13,500	6,337			403,636	
Totals	\$66,524,966	\$12,772,956	\$285,131	\$100,062	\$70,077			\$2,836,172	

The cost of the five departments for administration expenses was \$3,337,434 for the fourteen years. The cost of the State Board of Equalization for administering the collection and refund departments was \$285,131 or 8.5%; the cost of the Purchasing Department, \$100,062 or 3%; the State Auditor, \$70,077 or 2.1%; the Department of Agriculture, \$45,992 or 1.4%; the State Highway Department, \$2,836,172 or 85%.

(Continued from page 32)

Fiscal Year of	Interest on Debentures	Debentures Retired	Miscellaneous Costs Connected With Debentures	Amount Available from Gasoline Tax	Received from Sale of Debentures	Net Amount Received from State Funds, For Roads
	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
1928-1929	.....	.....	.....	2,161,616	.....	2,161,616
1929-1930	.....	.....	.....	2,867,637	.....	2,867,637
1930-1931	.....	.....	26,902*	2,842,513	.....	2,842,513
1931-1932	54,411	.....	33,741**	2,515,566	1,500,000	4,015,566
1932-1933	67,575	.....	273***	2,381,346	.....	2,381,346
1933-1934	72,707	.....	1,662***	2,883,375	1,500,000	4,383,375
1934-1935	185,242	858,000	.....	2,429,766	1,500,000	3,929,766
1935-1936	162,886	642,000	.....	3,038,127	.....	3,038,127
1936-1937	133,730	.....	.....	4,209,499	.....	4,209,499
1937-1938	133,780	432,000	.....	3,671,847	.....	3,671,847
1938-1939	114,033	858,000	.....	3,246,997	1,500,000†	4,746,997
1939-1940	121,275	858,000	.....	3,762,166	1,500,000†	5,262,166
1940-1941	95,220	852,000	.....	3,928,296	.....	3,928,296
1941-1942	54,750	226,691‡	.....	4,490,922	.....	4,490,922
Totals	\$1,195,579	\$4,726,691	\$62,584	\$44,429,673	\$7,500,000	\$51,929,673

*Election Expense for Debentures issued.

**Election Expense, \$32,019.10. Sale Expense of debentures, \$1,772.50.

***Sale Expense of Debentures.

†Debentures outstanding. From 1942 through 1948, interest will be \$54,750.00 and \$408,092.00 will be placed in a sinking fund; in 1949 the interest will be \$21,062.50 and the final payment to the sinking fund will be \$143,356.00.

‡Amount in sinking fund as of June 30, 1942.

GASOLINE TAX DRAWBACK DIVISION

Refund payments for the past two years have increased considerably, yet, in comparison to the tax collected, the increase has been nominal.

Collections increased for the first twenty months of the biennium but thereafter fell off because of the Federal restrictions placed on the use of automobiles. It was anticipated that, due to such restrictions, the removal of restrictions on all acreage tilled, except that planted to wheat, and increased activity in the fields of agriculture, mining, lumbering and other occupations stimulated by war activities, refund payments would increase; the record, however, discloses that, for the past six months period refunds actually decreased \$59,147.70, or 8.02%, nevertheless, the percentage of refunds to tax collections will naturally increase as road travel shrinks.

During the past biennium considerable work has been done in an effort to secure the use by dealers of uniform forms of invoice. This was handled entirely by correspondence and materially increased the work of the department. The Attorney General has ruled that only the original invoice, delivered to the purchaser at the time of purchase can be accepted as proof to support a refund claim. This ruling eliminated the presentation of duplicates, statements and other evidence in case of lost or destroyed invoices, eliminating the possibility of duplicate claims being filed on the same purchase and has simplified, to a slight extent, the auditing of claims presented.

During the fiscal year ending June 30, 1941, 46,362 claims were filed, of which 44,146 were approved for payment, 1,144 referred to the field for investigation and 867 returned for correction, as a result of office and field investigation 2,786 claims were disallowed in part and 205 were rejected in toto, resulting in a disallowance of claims for \$20,307.50, field audits accounting for \$2,903.72 of this amount.

During the fiscal year ending June 30, 1942, 45,949 claims were filed, of which 41,353 were allowed for payment, 1,383 were held for field audit and 2,942 returned for correction. As a result of office and field audits, 2,687 claims were disallowed in part and 271 rejected in toto, the disallowed claims amounting to \$34,969.75, of which the disallowance of \$6,016.75 resulted from field audits.

In the first half of the biennium the department issued 5,264 new permits, and at the end there were 25,599 active permits of record; during the second half 3,688 new permits were issued, and as of June 30, 1942 the record shows 28,894 active permits outstanding.

The result of the field audits cannot be measured by the number of claims handled or the number disallowed by reason of such audit; the chief benefits derived from such audits are from instructions given by the field men to gasoline dealers and claimants as to the proper method of handling and filing refund claims.

Persons engaged in agricultural pursuits are the largest single classification of refund claimants. During the fiscal year ending June 30, 1941, this classification received 73.01% of all refunds claimed, and for the fiscal year ending June 30, 1942, these refunds were 74.14%, or an increase of 1.13%. This may be explained by the fact that in 1941, crops were exceptional, and this was probably the first year in many the entire state has enjoyed abundant harvests. For the past several years, some large sections in the state have suffered practically complete crop failures. The enjoyment of better crops would naturally be reflected by larger refunds being paid to this classification.

In the fiscal year ending June 30, 1931, the agricultural refunds were \$752,865.90 for the purpose of cultivating 2,915,000 acres of ground planted to various crops but not including that acreage used for forage feeds.

For the fiscal year ending June 30, 1941, the refunds for agricultural purposes amounted to \$983,591.63 for cultivating 5,073,000 acres of crops. Refunds were increased by approximately 33% during the year of 1941 as compared to 1931, but acres cultivated were 70% greater for 1941 than they were in 1931. In the fiscal year of 1931 refunds were paid at the rate of 5.1 gallons per acre of ground worked, while in 1941, agriculture claimed refunds at the rate of 3.9 gallons per acre.

Comparing the refunds to income derived from agricultural products in the fiscal year of 1931, agriculturists received \$17,227,000 for their crops. In the fiscal year of 1941 these earnings were \$66,224,000, or 3.8 times as large while the refunds were only 1.3 times as great.

It hardly seems possible that the price differential would account for this entire increase, although it would have a definite bearing on the difference. By a comparison of these three factors—the acreage, the gallonage and the income—against the refunds, it can be definitely concluded that refunds have not increased as rapidly as any of the other factors that control refunds.

Refunds paid on claims submitted for lumbering purposes have increased in 1940-1941. This industry received \$35,295.81, while in 1941-1942, this was increased to \$37,946.83. With the demand because of the war, we would naturally expect an increase of this sort.

Refunds paid for mining purposes have remained about constant, being \$45,054.18 for the first year of the biennium, and \$45,095.61 for the second year. Due to the greater demand for metals, we would naturally anticipate a large increase in the mining industry. However, on reconsideration, this would only apply to base metals and not to gold and silver interests which do not receive the priority rating. Therefore, many small operators of the more precious metals have not been able to extend or continue their operations.

Refunds for counties, cities, towns and school districts remain about constant. The refunds to counties have decreased, but refunds to cities and school districts have increased. Refunds paid to these three classifications during the fiscal years ending June 30, 1941 and 1942 were \$86,078.39 and \$82,078.80 respectively.

Refunds paid to railways and public utilities during the past two years show very little change. In 1940-1941, \$54,303.85 was refunded, while in 1941-1942, \$52,599.88 was paid to this class of claimants.

Due to increased training, schools under the C.A.A. and individual civilian training schools for aviation purposes, refund to aviation claimants is considerably greater. This item has increased from \$66,764 to \$75,990.81 for the past two years.

Contractors in the state have always claimed a considerable portion of refund. At the time of the Fort Peck Dam construction, contractors on the project received \$106,500.82 in the fiscal year of 1934-1935, and \$95,253.67 in 1935-1936. In addition to this, contractors on Federal highway projects received \$60,288.36 for the year of 1934-1935 and \$37,451.53 for 1935-1936. During the past two fiscal years, contractors of all classifications have received \$36,759.42 for the year ending June 30, 1941, and \$22,312.13 for the fiscal year ending June 30, 1942. Due to the extensive airport construction by the federal government this will increase in the future.

Refunds for the production of oil, gas and the refining of these products have increased slightly. In the year ending June 30, 1941, \$11,764.19 was paid to this classification, while in the following fiscal year, \$13,035.66 was paid for this purpose.

The refunds paid to the industrial, commercial, domestic and miscellaneous users have remained about the same, very little variation being noted for these classifications.

This Board feels that the installation of the permit system, and the present method of handling claims is far superior from a standpoint of service to the refund claimant, as a just claim is paid much more rapidly than formerly. It is also possible for a better record to be kept of these claims, and the accounts of various claimants for field auditing purposes.

In regard to the outlook of refunds to be paid in the future, it is questionable as to the outcome. With practically the complete elimination of tourist travel, and the elimination of the greater portion of pleasure travel of Montana residents due to the present war restrictions, refunds are going to rise in proportion to the tax collected as compared to the past years.

The use of alcohol for synthetic rubber and other military uses will absorb a large portion of the corn crop of the central United States, and in anticipation of this, many farmers in our state have increased their acreage of feed crop, such as oats, barley, etc., since they consider that these crops will be in greater demand.

It was also anticipated that the sugar beet acreage would be increased materially. In 1941, 65,000 acres were harvested. In 1942, it was anticipated that 74,000 acres would be harvested, while statistics show that 82,000 acres of sugar beets were planted.

These factors will all have a tendency to increase the refunds while the collections will be decreased due to the previously mentioned facts. It would not be surprising if the refunds exceed the arbitrary figure of 25% of the tax collected as set by the Gasoline Tax Law, but it will be well to bear in mind that so long as refunds are due, this additional money must be taken from the highway funds to pay the refund claims which have been approved for payment.

The amount appropriated to the license drawback fund for the biennium, also the adjustments made by cancelled warrants and the special appropriations made by the Twenty-seventh Legislative Assembly, the number of claims presented and the number allowed, also the number of permits active and suspended during this period are as follows:

Fund Allowed—	July 1, 1940 to	July 1, 1941 to
	June 30, 1941	June 30, 1942
Amount appropriated which is 25% of tax collected	\$1,679,984.65	\$1,648,792.99
Refunds allowed	1,347,190.76	1,370,536.02
Balance reverted to Highway Fund	332,793.89	278,256.97
Cancelled warrants	185.10	44.80
Total Unexpended and Transferred to		
Highway Fund	332,978.99	278,301.77
Percentage of Refunds to Tax Collected	20.04766%	20.78090%
Number of claims presented	46,362	45,949
Number of claims allowed	44,146	41,353
Number of Permits active at end of year	25,599	28,894
Number of Permits suspended during year	18	12

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1940 to June 30, 1941

	Amount Allowed	Agri- culture	Lumber- ing	Mining*	Counties	Cities & Towns
Beaverhead.....	\$ 15,515.51	\$ 10,172.81	\$ 115.10	\$ 1,820.88	\$ 2,300.84	\$ 367.70
Big Horn.....	44,631.37	31,071.10	-----	188.20	1,245.20	282.60
Blaine.....	25,759.68	24,106.14	86.25	386.85	230.61	230.80
Broadwater.....	12,475.71	5,988.12	87.68	5,031.97	30.25	-----
Carbon.....	18,831.17	15,713.05	-----	722.35	822.10	-----
Carter.....	5,441.00	5,065.20	44.00	-----	-----	-----
Cascade.....	50,998.30	35,565.47	327.75	1,496.88	4,900.25	2,095.40
Chouteau.....	54,477.28	51,704.12	169.00	206.90	1,839.62	57.30
Custer.....	12,746.44	10,996.57	2.75	171.82	789.22	-----
Daniels.....	47,243.77	45,985.47	-----	153.80	192.03	-----
Dawson.....	31,127.03	29,673.06	-----	306.30	77.25	213.65
Deer Lodge.....	7,806.43	2,235.60	136.70	1,703.18	1,770.45	564.60
Fallon.....	17,531.45	16,319.15	-----	-----	68.50	13.55
Fergus.....	49,905.68	43,947.48	116.90	1,020.55	3,115.09	402.70
Flathead.....	21,983.94	9,298.60	7,054.77	20.35	2,922.82	687.92
Gallatin.....	38,372.68	30,791.38	377.35	199.25	2,891.80	651.95
Garfield.....	10,299.94	9,371.21	-----	-----	35.40	-----
Glacier.....	15,259.06	9,791.57	17.65	-----	1,028.45	-----
Golden Valley.....	3,125.18	2,773.82	-----	15.25	249.96	-----
Granite.....	5,311.93	1,771.62	308.04	2,085.53	806.04	-----
Hill.....	36,227.65	33,288.45	-----	217.05	1,028.50	539.90
Jefferson.....	7,802.70	3,821.82	749.25	2,911.97	-----	-----
Judith Basin.....	23,829.71	22,390.34	62.55	46.25	1,171.20	64.92
Lake.....	17,307.76	10,975.22	1,088.03	1,356.23	1,194.53	183.65
Lewis & Clark.....	22,224.20	6,446.73	804.30	6,177.28	3,747.10	1,922.17
Liberty.....	13,553.95	13,451.60	-----	-----	-----	-----
Lincoln.....	10,844.87	1,103.97	7,872.00	1,482.45	-----	20.90
Madison.....	16,716.90	9,199.57	384.20	3,380.65	2,854.00	-----
McCone.....	27,418.85	26,176.94	-----	411.60	363.55	-----
Meagher.....	5,075.67	3,228.28	12.00	725.00	507.44	22.55
Mineral.....	2,018.73	487.16	271.80	1,025.97	-----	-----
Missoula.....	20,559.40	4,416.64	5,346.41	1,872.87	2,577.60	1,016.27
Musselshell.....	6,373.39	5,690.04	263.00	270.75	44.90	45.75
Park.....	10,495.67	5,134.11	380.30	1,432.70	1,512.42	752.80
Petroleum.....	3,317.39	2,330.30	-----	-----	13.75	-----
Phillips.....	29,319.79	26,406.80	-----	231.75	1,987.30	-----
Pondera.....	30,481.85	28,371.46	39.00	72.65	980.54	87.72
Powder River.....	8,029.90	7,244.26	96.70	19.00	373.35	-----
Powell.....	9,468.97	4,711.18	422.40	2,504.65	897.55	235.80
Prairie.....	9,371.61	8,985.12	-----	-----	306.44	-----
Ravalli.....	21,310.05	12,403.58	6,720.50	402.45	488.05	25.85
Richland.....	44,226.66	41,253.43	19.25	17.75	807.85	91.14
Roosevelt.....	54,584.41	51,291.63	2.75	-----	2,019.92	137.67
Rosebud.....	14,242.09	12,637.53	314.55	405.90	349.93	7.60
Sanders.....	5,918.88	2,647.16	593.53	165.85	1,511.95	524.85
Sheridan.....	55,366.51	53,301.16	-----	508.15	969.60	10.00
Silver Bow.....	12,152.77	1,177.40	262.80	3,251.05	3,022.64	1,473.17
Stillwater.....	15,293.52	13,845.21	117.50	280.90	633.30	-----
Sweet Grass.....	4,356.70	3,522.20	74.45	-----	603.05	66.55
Teton.....	39,109.54	35,700.89	19.90	41.75	1,972.00	63.77
Toole.....	17,028.66	12,718.04	-----	191.35	655.15	269.75
Treasure.....	8,361.42	7,831.77	-----	-----	82.45	-----
Valley.....	61,312.97	52,750.64	-----	13.75	1,600.90	-----
Wheatland.....	7,387.10	4,654.10	158.40	-----	669.85	-----
Wibaux.....	14,961.36	14,667.71	-----	50.25	70.00	17.00
Yellowstone.....	58,154.86	46,987.65	366.30	56.15	3,152.60	2,426.94
†State Wide.....	114,140.76	-----	-----	-----	-----	-----
†Total.....	\$1,347,190.76	\$ 983,591.63	\$35,295.81	\$45,054.18	\$63,485.29	\$15,574.89

Number of Claims approved from July 1, 1940 to June 30, 1941.....44,146
 Number of Claims presented from July 1, 1940 to June 30, 1941.....46,157
 Number of Permits issued from July 1, 1940 to June 30, 1941.....5,264

*Mining; including Quartz, Placer, Coal Mining, Quarrying, Milling & Smelting.

†State Wide: Gasoline consumed by companies and individuals operating in more than one county where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

‡\$185.10 to be deducted from this total due to cancellation of warrants and adjustments of paid claims, many of which were issued prior to July 1, 1940, but cancelled during this period.

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1940 to June 30, 1941

School Districts	Railroads & Public Utilities	Aviation	Domestic**	Contractors***	Oil & Gas Production	Manufacturing Industrial & Comm'l.	Unclassified****
\$ 87.28	.....	.....	\$ 146.70	.....	.....	\$ 504.20	.....
517.95	63.50	4.55	439.90	8,869.30	62.63	1,775.59	110.85
61.99	.....	11.80	61.40	.....	.....	565.59	8.25
166.00	.....	25.74	3.25	1,018.00	.....	124.70	.....
311.35	82.35	.....	75.25	489.15	436.70	158.40	20.47
.....	.....	.....	95.60	.....	14.60	221.60	.....
821.10	.....	649.43	50.20	3,948.29	40.55	999.43	103.55
212.69	.....	.....	29.10	.....	.....	258.55	.....
30.79	.....	355.27	25.75	135.90	.....	163.85	74.52
175.95	.....	41.62	140.65	.....	.....	482.20	72.05
84.75	.....	97.00	57.27	122.60	27.20	360.45	107.50
.....	995.90	.....	.....	313.40	.....	42.75	43.85
2.00	125.25	.....	31.55	.....	913.95	51.70	5.80
.....	.....	106.86	111.37	822.85	50.58	211.30	.....
75.31	.....	524.91	333.97	201.93	.....	372.35	491.01
232.85	.....	459.05	40.08	1,966.40	15.00	658.62	88.95
23.05	.....	.....	65.55	793.73	.....	11.00	.....
322.75	.....	275.90	23.00	130.00	3,299.69	370.05	.....
.....	.....	.....	44.15	.....	.....	42.00	.....
.....	.....	.....	25.65	26.15	.....	288.90	.....
66.20	.....	628.85	55.70	17.55	.....	336.05	31.30
79.60	.....	54.46	35.23	16.50	18.10	133.87	.....
7.35	.....	.....	1.80	24.75	.....	55.55	5.00
1,117.48	.....	.....	39.60	909.13	.....	245.99	197.90
51.95	3.05	1,957.20	218.82	359.15	.....	384.90	151.55
.....	.....	.....	24.05	.....	75.00	3.30	.....
82.75	95.00	.....	61.75	30.75	.....	95.30	.....
508.24	.....	.....	9.75	227.55	.....	128.24	24.70
71.54	.....	56.72	32.95	.....	.....	214.00	91.55
2.50	129.25	.....	25.75	177.00	.....	245.90	.....
.....	.....	.....	60.80	5.70	.....	137.05	30.25
46.75	106.30	3,670.63	41.87	490.65	.....	786.56	186.85
.....	.....	.....	.....	.....	.....	58.95	.....
2.75	.....	118.54	208.55	220.95	155.00	553.25	24.30
.....	.....	.....	11.15	.....	919.39	42.80	.....
.....	.....	21.40	164.90	37.50	.....	470.14	.....
250.98	405.15	108.00	70.95	.....	27.35	68.05	.....
.....	.....	.....	15.59	209.70	.....	71.30	.....
180.02	.....	.....	15.12	401.30	.....	84.45	16.50
.....	.....	.....	26.35	.....	.....	53.70	.....
.....	.....	.....	48.80	1,138.02	.....	41.50	41.30
54.49	182.15	.....	52.05	.....	.....	1,748.55	.....
152.36	.....	126.21	60.70	.....	567.25	218.92	7.00
96.46	98.10	.....	162.85	10.75	.....	158.42	.....
289.94	30.95	.....	5.45	.....	.....	149.20	.....
.....	.....	93.15	157.90	.....	.....	281.25	9.25
119.28	68.45	458.10	32.75	1,335.13	.....	792.00	160.00
25.02	.....	.....	58.27	47.00	101.10	185.22	.....
.....	.....	.....	50.65	16.25	.....	23.55	.....
454.85	.....	.....	48.03	322.25	29.80	456.30	.....
.....	57.75	112.65	28.55	26.35	2,614.61	260.41	.....
94.04	.....	.....	13.75	413.20	.....	20.25	.....
101.80	.....	186.40	244.10	5,373.40	.....	937.18	104.80
.....	.....	.....	.....	1,819.70	.....	85.05	.....
.....	.....	.....	5.10	.....	.....	138.30	13.00
.....	299.50	2,314.21	149.10	1,769.17	.....	593.49	39.75
.....	51,561.20	54,305.43	.....	2,522.32	2,395.69	3,298.32	57.80
\$7,018.21	\$54,303.85	\$66,764.08	\$4,039.12	\$36,759.42	\$11,764.19	\$21,220.49	\$2,319.60

**Domestic: for use in home, such as cooking, heating and lighting.

***Contractors: Refunds allowed to contractors classified as follows:

Private Construction	\$15,496.56
Federal Construction by Private Contractors	6,972.08
WPA and Water Conservation Contracts	14,290.78

****Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.

REPORT OF STATE BOARD OF EQUALIZATION

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1941 to June 30, 1942

	Amount Allowed	Agri- culture	Lumber- ing	Mining*	Counties	Cities & Towns
Beaverhead.....	\$ 17,878.45	\$ 11,854.50	\$ 152.05	\$ 3,640.72	\$ 1,095.33	\$ 218.50
Big Horn.....	34,188.95	29,702.40	97.45	48.75	1,249.55	263.00
Blaine.....	23,907.14	22,844.97	49.50	30.05	140.22	156.35
Broadwater.....	10,210.81	6,388.13	17.20	3,400.10	.....	39.50
Carbon.....	22,385.95	17,809.15	20.25	2,115.55	1,153.50	.....
Carter.....	5,634.00	5,170.20	31.75	.....	.....	.....
Cascade.....	54,312.44	37,834.81	132.95	1,410.61	5,223.05	4,085.60
Chouteau.....	54,319.15	52,485.70	63.45	96.50	1,182.26	10.15
Custer.....	13,888.98	12,252.53	.....	195.62	898.02	.....
Daniels.....	46,203.43	45,173.16	.....	116.75	.....	16.10
Dawson.....	31,359.24	30,532.78	2.75	61.50	156.30	67.25
Deer Lodge.....	9,674.69	1,868.85	149.95	3,853.13	864.85	953.06
Fallon.....	17,127.75	15,768.10	.....	.....	424.10	.....
Fergus.....	51,413.77	46,474.38	75.95	1,109.50	1,973.62	447.50
Flathead.....	26,157.79	10,393.61	8,746.19	120.60	4,056.27	685.10
Gallatin.....	45,487.05	36,258.35	763.85	28.75	2,382.80	645.13
Garfield.....	9,090.76	8,974.54	.....	.....	.....	.....
Glacier.....	18,231.88	11,010.72	9.80	.....	1,200.00	.....
Golden Valley.....	4,219.00	3,781.82	.....	29.20	361.58	.....
Granite.....	4,801.08	1,670.43	610.56	1,251.69	918.35	.....
Hill.....	36,605.30	34,204.93	.....	330.25	725.45	.....
Jefferson.....	8,182.46	3,436.92	272.05	3,296.22	872.40	.....
Judith Basin.....	24,380.62	22,977.42	39.50	47.50	1,183.30	10.05
Lake.....	15,696.51	9,880.33	1,460.15	1,015.72	1,183.47	215.55
Lewis & Clark.....	20,311.89	7,578.59	853.75	4,710.76	1,093.65	2,157.77
Liberty.....	14,311.87	14,236.57	16.30	.....	.....	.....
Lincoln.....	10,730.01	1,407.01	7,462.22	1,553.48	.....	10.85
Madison.....	16,088.02	9,703.47	267.10	3,483.29	1,746.49	240.26
McCone.....	27,773.82	26,962.25	.....	124.75	322.45	26.15
Meagher.....	4,373.45	3,203.43	4.00	17.80	497.97	40.25
Mineral.....	2,801.00	531.40	361.90	484.95	.....	.....
Missoula.....	22,679.20	5,317.86	5,262.28	1,819.54	2,589.35	1,284.69
Musselshell.....	7,012.78	5,981.36	246.90	316.10	.....	317.00
Park.....	11,250.58	6,528.17	617.00	991.37	1,053.69	769.00
Petroleum.....	2,382.95	2,073.77	.....	.....	.....	.....
Phillips.....	26,638.41	24,337.08	.....	68.00	1,299.25	.....
Pondera.....	31,872.82	29,872.39	22.50	23.50	634.65	56.63
Powder River.....	7,393.40	6,761.58	36.25	166.62	279.70	.....
Powell.....	9,222.61	4,450.92	497.35	3,162.65	702.30	124.40
Prairie.....	8,792.04	8,495.56	4.90	.....	224.53	8.95
Ravalli.....	21,780.65	13,044.50	6,903.20	387.90	774.65	.75
Richland.....	46,389.04	43,371.13	36.60	105.28	1,366.50	58.26
Roosevelt.....	56,416.58	54,582.55	.....	27.50	1,047.68	97.60
Rosebud.....	15,607.97	13,834.19	318.55	517.25	307.30	9.50
Sanders.....	5,933.51	2,947.35	1,393.41	123.57	870.62	160.00
Sheridan.....	56,755.83	54,185.22	.....	150.28	1,402.10	75.00
Silver Bow.....	12,213.20	1,696.00	181.45	2,745.96	3,384.67	1,790.65
Stillwater.....	15,583.97	14,386.90	43.25	260.00	523.91	.....
Sweet Grass.....	5,031.90	4,219.10	82.50	.....	577.70	66.75
Teton.....	40,920.28	37,624.57	45.65	78.50	631.70	66.15
Toole.....	20,074.13	13,826.03	.....	356.70	767.85	281.40
Treasure.....	9,024.08	8,891.63	.....	.....	92.95	.....
Valley.....	57,394.14	50,963.52	.....	.....	981.35	372.70
Wheatland.....	6,553.31	5,476.11	151.55	.....	597.80	.....
Wibaux.....	16,485.85	16,060.95	.....	90.35	116.80	55.00
Yellowstone.....	60,084.09	44,818.67	442.87	114.30	4,290.30	2,825.55
†State Wide.....	115,295.44	.....	.....	16.50	.....	.....
†Total.....	\$1,370,536.02	\$1,016,118.56	\$37,946.83	\$44,095.61	\$55,422.33	\$18,708.10

Number of Claims approved from July 1, 1941 to June 30, 1942.....41,353
Number of Claims presented from July 1, 1941 to June 30, 1942.....45,678
Number of Permits issued from July 1, 1941 to June 30, 1942.....3,688

*Mining: including Quartz, Placer, Coal Mining, Quarrying, Milling and Smelting.

†State Wide: Gasoline consumed by companies and individuals operating in more than one county where it is impossible to allocate to any degree of accuracy the amount used in separate counties.

†\$44.80 to be deducted from this total due to cancellation of warrants and adjustments of paid claims, many of which were issued prior to July 1, 1941, but cancelled during this period.

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1941 to June 30, 1942

School Districts	Railroads & Public Utilities	Aviation	Domestic**	Contractors***	Oil & Gas Production	Manufacturing Industrial & Comm'l.	Unclassified****
\$ 229.65	-----	-----	\$ 153.05	-----	-----	520.90	13.75
922.75	9.25	-----	354.30	8.25	-----	1,457.75	75.50
35.90	18.00	73.75	104.10	17.35	71.95	363.50	1.50
17.15	-----	19.33	35.50	245.60	-----	48.30	-----
328.15	44.70	-----	68.95	211.25	367.80	266.65	-----
-----	-----	-----	54.90	17.50	11.95	319.40	28.30
696.92	-----	401.35	43.65	2,525.55	759.42	1,075.86	122.67
119.24	-----	10.40	21.40	137.85	-----	171.70	20.50
10.97	-----	156.55	58.31	120.25	-----	164.40	32.33
162.50	-----	16.62	82.50	155.10	-----	480.70	-----
60.29	5.50	25.85	16.45	-----	-----	373.07	57.50
-----	1,451.00	-----	-----	403.50	-----	48.30	82.05
-----	-----	-----	5.25	10.00	866.95	47.75	5.60
-----	-----	52.69	69.85	968.15	40.65	201.48	-----
259.13	-----	435.56	425.22	38.30	49.75	415.21	532.85
487.03	-----	2,893.09	64.45	1,094.15	-----	627.85	241.60
33.87	-----	-----	54.35	-----	-----	13.25	14.75
373.50	-----	265.40	19.25	413.90	4,625.38	313.93	-----
-----	-----	-----	17.75	-----	-----	28.65	-----
60.25	-----	-----	24.90	-----	-----	264.90	-----
60.23	-----	452.06	38.75	85.75	297.75	406.33	3.80
40.00	-----	36.17	66.75	84.25	-----	77.70	-----
-----	-----	-----	-----	85.95	-----	36.90	-----
1,288.10	-----	-----	68.82	158.73	-----	252.19	173.45
19.63	-----	1,818.95	55.90	1,420.76	-----	463.88	138.20
-----	-----	-----	23.40	-----	-----	35.60	-----
67.25	46.85	-----	116.15	-----	-----	66.20	-----
448.57	-----	-----	4.50	-----	-----	157.80	36.54
69.55	-----	-----	26.97	74.00	-----	152.45	15.25
-----	154.25	-----	18.00	66.75	-----	371.00	-----
53.75	-----	-----	53.00	1,241.75	-----	74.25	-----
21.50	223.61	2,886.18	69.70	2,159.37	-----	831.17	213.95
-----	-----	12.72	-----	-----	89.00	49.70	-----
29.60	-----	-----	150.10	286.40	465.00	360.25	-----
-----	-----	-----	-----	129.90	147.18	30.60	1.50
-----	-----	13.15	25.35	290.00	90.35	489.48	25.75
130.65	429.00	26.30	76.50	37.00	477.60	86.10	-----
-----	-----	-----	5.50	18.90	-----	119.35	5.50
86.19	5.00	-----	1.25	135.60	-----	48.70	8.25
-----	-----	-----	9.35	-----	-----	48.75	-----
-----	-----	112.05	26.35	414.75	-----	104.00	12.50
62.22	48.25	29.95	64.80	37.90	-----	1,208.15	-----
114.05	-----	189.65	56.05	-----	-----	301.50	-----
110.58	103.00	-----	195.25	26.15	-----	186.20	-----
306.71	27.50	-----	29.75	3.00	-----	71.60	-----
230.65	2.50	290.55	82.90	-----	-----	327.38	9.25
186.57	305.95	361.35	57.35	788.55	-----	602.05	112.65
54.43	-----	-----	67.18	65.95	-----	165.85	16.50
-----	-----	-----	59.65	12.75	-----	13.45	-----
580.72	-----	-----	44.47	996.12	718.15	118.30	15.95
121.67	-----	15.85	24.35	699.40	3,624.48	348.15	8.25
-----	-----	-----	17.75	13.25	-----	8.50	-----
52.15	-----	164.30	190.75	3,741.70	-----	893.97	33.70
-----	-----	-----	13.80	193.65	-----	120.40	-----
-----	-----	-----	4.05	-----	-----	144.70	14.00
16.25	103.65	3,835.12	140.20	2,438.94	23.00	910.95	124.29
-----	49,621.87	61,395.87	-----	238.21	309.30	3,659.57	54.12
\$7,948.37	\$52,599.88	\$75,990.81	\$3,558.77	\$22,312.13	\$13,035.66	\$20,546.67	\$2,252.30

**Domestic: for use in home, such as cooking, heating and lighting.

***Contractors: Refunds allowed to contractors classified as follows:

Private Construction	\$14,596.92
Federal Construction by Private Contractors	7,037.91
WPA and Water Conservation Contracts	677.30

****Unclassified: Refunds allowed for gasoline used in motor boats, ski lifts and other purposes which do not fall into any of the preceding classifications.

TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The taxable value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

Royalties

Oil and gas royalties are assessed in the name of the operator who is jointly liable with the royalty owner for the payment of the tax. The tax is payable by the operator, who may withhold the amount so paid from future royalty payments. Other royalties are assessed direct to the royalty owner. Each royalty is valued at the amount received by the owner, and is assigned to Class 1, taxable at 100%.

Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a license tax of five cents per ton on all coal mined in excess of 50,000 tons annually; oil producers pay 2% of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of $\frac{1}{4}$ of 1%; the next \$150,000 or portion thereof pays a tax of $\frac{1}{2}$ of 1%; the next \$100,000 or portion thereof pays a tax of $\frac{3}{4}$ of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1941 was \$358,249.00. In 1942 the amount payable is \$399,202.71. All of this revenue is credited to the general fund of the state.

METAL MINES
1940 Production—Taxable 1941

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead.....	74,622	\$ 641,551	\$ 45,987	\$ 68,478	\$ 114,465
	575*				
Broadwater.....	39,779	764,319	89,805	24,948	114,753
	574,168*				
Cascade.....	38,911	752,395	132,503	26,387	158,890
Deer Lodge.....	16,963	186,653	19,526	10,709	30,235
Fergus.....	65,576	91,541	.....	9,060	9,060
Flathead.....	16,157	691,075	233,032	.....	233,032
Granite.....	62,125	606,411	94,451	50,469	144,920
	1,910,221*				
Jefferson.....	72,958	1,409,792	466,586	27,215	493,801
	2,721,702*				
Judith Basin.....	468	13,161	139	1,319	1,458
Lewis & Clark.....	120,838	1,483,400	225,999	48,062	274,061
	3,456,757*				
Lincoln.....	15,973	39,069	.....	1,254	1,254
Madison.....	161,500	2,031,360	611,016	18,648	629,664
	628,055*				
Meagher.....	Not Given	25,873	1,129	2,523	3,652
Mineral.....	Not Given	385	.....	.....	.....
Missoula.....	122	81,536	4,935	6,790	11,725
	250,636*				
Park.....	68,854	427,455	.....	.....	.....
Phillips.....	79,818	563,706	118,376	.....	118,376
Powell.....	7,210	170,525**	3,839	4,996	8,835
Ravalli.....	Not Given	.....	.....	1,080	1,080
Sanders.....	46,170	496,797	44,771	6,691	51,462
Silver Bow.....	3,911,882	41,531,272	5,393,998	14,880	5,408,878
	4,800,326	\$52,008,816	\$ 7,486,092	\$ 323,509	\$ 7,809,601
	9,542,114*				

*Cubic Yards Gravel.

**Includes Placer Production.

METAL MINES
1941 Production—Taxable 1942

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead.....	38,159	\$ 371,827	\$ 3,699	\$ 15,829	\$ 19,528
	404,877*				
Broadwater.....	40,839	924,329**	158,566	34,715	193,281
Cascade.....	37,347	1,125,746	237,431	26,535	263,966
Deer Lodge.....	17,179	137,664	22,495	2,638	25,133
Fergus.....	75,537	95,831	5,155	8,468	13,623
Flathead.....	34,260	688,867	195,054	.....	195,054
Granite.....	90,047	604,339	135,006	30,940	165,946
	1,923,000*				
Jefferson.....	14,164	719,719	249,681	24,162	273,843
	2,158,527*				
Judith Basin.....	13	353	.....	31	31
Lewis & Clark.....	140,208	1,149,459	205,883	26,100	231,983
	1,864,078*				
Lincoln.....	15,160	79,271	.....	5,179	5,179
Madison.....	86,541	1,616,402	459,868	24,652	484,520
	1,200*				
Mineral.....	200,600*	28,359	.....	.....	.....
Missoula.....	71	107,908	11,824	4,379	16,203
	506,187*				
Park.....	89,091	574,868	128,895	7,393	136,288
Phillips.....	94,244	481,542	73,368	.....	73,368
Powell.....	510	22,869	569	1,775	2,344
Ravalli.....	Not Given	78,320	.....	4,585	4,585
Sanders.....	28,308	521,785	81,677	.....	81,677
Silver Bow.....	4,735,833	46,025,584	1,860,735	11,770	1,872,505
	5,537,511	\$55,355,042	\$ 3,829,906	\$ 229,151	\$ 4,059,057
	7,057,869*				

*Cubic Yards Gravel.

**Includes Placer Production.

REPORT OF STATE BOARD OF EQUALIZATION

COAL MINES

1940 Production—Taxable 1941

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead.....	403	\$ 1,700	\$.....	\$.....	\$.....
Big Horn.....	906	1,586	314	.....	314
Blaine.....	1,448	4,625	.....	.....	.....
Carbon.....	383,146	743,300	108,934	4,508	113,442
Cascade.....	462,536	681,936	64,702	6,546	71,248
Chouteau.....	4,480	16,463	1,489	601	2,090
Custer.....	5,897	8,845	.....	1,959	1,959
Daniels.....	450	787	330	.....	330
Dawson.....	1,200	1,700	.....	792	792
Fallon.....	222	555	145	150	295
Fergus.....	2,170	6,839	356	536	892
Gallatin.....	1,885	3,275	358	237	595
Garfield.....	553	1,312	400	41	441
Golden Valley.....	1,181	3,039	82	162	244
Hill.....	392	1,505	.....	.....	.....
Judith Basin.....	164	573	.....	14	14
McCone.....	790	1,736	.....	181	181
Musselshell.....	750,024	1,400,467	139,603	62,926	202,529
Park.....	Not Given	.....	.....	131	131
Phillips.....	1,481	9,626	553	.....	553
Pondera.....	3,881	22,704	345	743	1,088
Powder River.....	2,482	4,688	.....	356	356
Prairie.....	Not Given	.....	.....	118	118
Richland.....	14,853	33,650	123	670	793
Roosevelt.....	676	710	53	.....	53
Rosebud.....	1,125,733	1,069,800	338,862	99,729	438,591
Sheridan.....	16,332	27,440	3,680	.....	3,680
Toole.....	665	4,755	.....	.....	.....
Valley.....	1,888	3,776	465	.....	465
Wibaux.....	1,764	2,381	484	.....	484
	2,787,602	\$4,059,773	\$ 661,278	\$ 180,400	\$ 841,678

COAL MINES

1941 Production—Taxable 1942

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Big Horn.....	776	\$ 1,617	\$.....	\$.....	\$.....
Blaine.....	1,107	4,070	1,053	.....	1,053
Carbon.....	406,764	848,805	74,155	4,600	78,755
Cascade.....	504,275	743,394	32,207	4,972	37,179
Chouteau.....	5,109	19,335	1,025	781	1,806
Custer.....	910	1,592	222	1,206	1,428
Daniels.....	4,977	7,467	186	.....	186
Dawson.....	7,500	10,020	1,785	758	2,543
Fallon.....	685	1,102	.....	103	103
Fergus.....	963	3,119	196	180	376
Gallatin.....	3,082	6,048	991	140	1,131
Golden Valley.....	1,067	3,285	148	160	308
Judith Basin.....	143	565	74	10	84
McCone.....	905	1,587	227	134	361
Musselshell.....	799,296	1,571,912	93,961	73,019	166,980
Phillips.....	1,241	8,066	.....	.....	.....
Pondera.....	2,879	18,254	160	673	833
Powder River.....	1,233	3,105	12	137	149
Richland.....	13,610	30,278	102	96	198
Rosebud.....	1,396,835	1,274,841	417,256	81,718	498,974
Sheridan.....	19,892	30,825	3,327	166	3,493
Toole.....	616	4,312	.....	.....	.....
Valley.....	2,419	4,656	590	.....	590
Wibaux.....	2,333	3,150	645	.....	645
	3,178,617	\$4,601,405	\$ 628,322	\$ 168,853	\$ 797,175

OIL AND GAS

1940 Production—Taxable 1941

		Bbl. or M Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	Gas	884,669 M	\$ 44,233	\$ 16,989	\$ 8,892	\$ 25,881
Carbon	Oil	193,299 bbl.	176,356	116,715	25,179	141,894
	Gas	949,262 M	37,970	.....	2,259	2,259
Fallon	Gas	7,394,504 M	325,996	134,511	79,003	213,514
Garfield	Oil	218 bbl.	243	123	42	165
Glacier	Oil	3,823,536 bbl.	3,840,645	1,105,432	568,000	1,673,432
	Gas	10,462,590 M	533,993	326,065	65,204	391,269
Liberty	Oil	5,727 bbl.	13,403	4,270	918	5,188
	Gas	789,660 M	39,473	29,352	4,533	33,885
Petroleum	Oil	173,274 bbl.	192,962	60,597	43,029	103,626
Phillips	Gas	533,330 M	42,674	10,652	1,649	12,301
Pondera	Oil	283,222 bbl.	208,999	77,379	18,993	96,372
Stillwater	Oil	19,173 bbl.	19,556	11,277	2,445	13,722
Teton	Oil	15,474 bbl.	10,292	2,616	1,692	4,308
Toole	Oil	1,879,666 bbl.	1,632,324	340,524	225,805	566,329
	Gas	3,014,325 M	138,793	73,428	19,316	92,744
Valley	Gas	319,388 M	19,679	11,400	2,386	13,786
Wibaux	Gas	114,027 M	3,486	.....	1,497	1,497
	Oil	6,393,589	\$6,094,780	\$1,718,933	\$ 886,103	\$2,605,036
	Gas	24,461,755 M	1,186,297	602,397	184,739	787,136

OIL AND GAS

1941 Production—Taxable 1942

		Bbl. or M Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	Gas	783,592 M	\$ 39,198	\$ 16,977	\$ 6,553	\$ 23,530
Carbon	Oil	213,590 bbl.	201,503	140,416	29,311	169,727
	Gas	1,060,474 M	42,421	1,719	1,805	3,524
Fallon	Gas	6,517,848 M	288,195	115,575	68,033	183,608
Garfield	Oil	123 bbl.	144	20	25	45
Glacier	Oil	4,646,415 bbl.	5,313,024	1,639,569	684,717	2,324,286
	Gas	11,289,395 M	578,033	329,273	73,756	403,029
Hill.....	Gas	136,315 M	6,816			
Liberty	Oil	6,117 bbl.	7,706	4,037	998	5,035
	Gas	997,780 M	49,919	37,923	5,542	43,465
Petroleum	Oil	169,918 bbl.	198,674	57,004	40,462	97,466
Phillips	Gas	1,764,093 M	73,287	16,347	4,366	20,713
Pondera.....	Oil	266,158 bbl.	212,022	78,853	20,384	99,237
Stillwater	Oil	18,401 bbl.	19,685	11,681	1,601	13,282
Teton	Oil	12,990 bbl.	8,918	209	1,405	1,614
Toole	Oil	1,666,744 bbl.	1,761,574	386,038	241,185	627,223
	Gas	3,684,230 M	158,823	72,545	20,509	93,054
Valley	Gas	554,735 M	24,835	12,848	2,666	15,514
Wibaux	Gas	96,279 M	3,723	1,444	1,264	2,708
	Oil	7,000,456	\$7,723,250	\$2,317,827	\$1,020,088	\$3,337,915
	Gas	26,885,101 M	1,265,250	604,651	18,494	789,145

REPORT OF STATE BOARD OF EQUALIZATION

MISCELLANEOUS—1941

1940 Production—Taxable 1941

County	Bbl. or Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Carbon	53,883†	\$ 37,718	\$ 4,318	\$.....	\$ 4,318
Fergus	49,976*	353,910	83,629	.....	83,629
Gallatin	394,865**	824,534	351,882	.....	351,882
Lincoln	19,593***	199,576	15,067	.....	15,067
Powell	59,511****	215,903	17,316	1,423	18,739
	394,865 bbl. 182,963 ton	\$1,631,641	\$ 472,212	\$ 1,423	\$ 473,635

†Limestone.

*Plaster.

**Cement..

***Vermiculite.

****Lime Rock and Phosphate Rock.

MISCELLANEOUS—1942

1941 Production—Taxable 1942

County	Bbl. or Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Carbon	100,000†	\$ 36,400	\$ 5,648	\$.....	\$ 5,648
Fergus	84,016*	457,055	61,671	.....	61,671
Gallatin	434,940**	882,067	414,405	.....	414,405
Lincoln	27,357***	276,986	27,323	946	28,269
Powell	20,756****	67,466	9,469	9,219	18,688
	434,940 bbl. 232,129 ton	\$1,719,974	\$ 518,516	\$ 10,165	\$ 528,681

†Limestone.

*Plaster.

**Cement..

***Vermiculite.

****Lime Rock and Phosphate Rock.

CHAPTER 184, R. C. M., 1935, AS AMENDED
CLASSIFICATION OF TAXABLE PROPERTY

1999. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2090); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county board of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil, minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

†Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith; and all office and hotel furniture and fixtures.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

Also all poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by cooperative rural electrical associations organized under the laws of Montana.

*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1, One hundred per cent; Class 2, Twenty per cent; †Class 3, Thirty-three and one-third per cent; Class 4, Thirty per cent; Class 5, Seven per cent; *Class 6, Forty per cent; Class 7, Forty per cent.

†Amended by implication by Laws of 1931.

*Amended by implication by Laws of 1929.

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1941

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Peaverhead.....	39,966	\$21.33	\$ 852,509	144,298	\$10.69	\$ 1,542,696
Big Horn.....	34,784	36.89	1,248,607	141,287	5.06	715,229
Blaine.....	41,179	21.48	870,860	185,250	6.19	1,147,410
Broadwater.....	31,143	34.34	1,069,393	48,612	7.52	365,426
Carbon.....	70,810	51.93	3,677,044	64,894	7.23	469,042
Carter.....	-----	-----	-----	453,055	5.11	2,314,010
Cascade.....	29,609	22.29	660,072	470,049	12.07	5,674,290
Chouteau.....	5,294	21.88	115,834	664,091	9.18	6,096,419
Custer.....	10,785	38.41	414,312	418,957	4.24	1,775,987
Daniels.....	651	16.87	10,980	341,010	11.55	3,940,359
Dawson.....	840	33.46	28,105	445,481	8.54	3,804,691
Deer Lodge.....	25,693	33.76	867,445	24,552	4.79	117,680
Fallon.....	-----	-----	-----	318,331	5.30	1,686,404
Fergus.....	18,125	25.74	466,571	784,457	11.30	8,860,591
Flathead.....	-----	-----	-----	107,387	32.42	3,481,145
Gallatin.....	113,015	44.32	5,009,075	156,651	16.57	2,595,370
Garfield.....	22	15.00	330	212,720	4.00	850,880
Glacier.....	3,569	36.65	130,797	110,427	6.86	757,785
Golden Valley.....	1,953	21.56	42,105	75,543	5.87	443,360
Granite.....	22,923	36.91	846,199	-----	-----	-----
Hill.....	2,307	28.38	65,469	1,009,474	6.50	6,556,722
Jefferson.....	24,593	21.72	534,242	-----	-----	-----
Judith Basin.....	5,945	24.33	144,625	377,223	14.84	5,597,375
Lake.....	69,904	29.89	2,089,365	95,517	12.49	1,193,186
Lewis & Clark.....	37,938	21.32	806,745	44,937	8.50	382,160
Liberty.....	250	29.00	7,250	337,722	7.05	2,379,938
Lincoln.....	4,120	28.00	115,343	23,847	16.32	389,155
Madison.....	78,070	28.62	2,234,225	17,169	6.98	119,819
McCone.....	-----	-----	-----	734,100	6.01	4,415,440
Meagher.....	38,863	23.24	903,346	51,919	4.74	245,977
Mineral.....	716	33.54	24,015	5,227	19.41	101,475
Missoula.....	43,716	29.11	1,272,662	35,644	14.27	508,544
Musselshell.....	-----	-----	-----	134,039	3.64	487,985
Park.....	61,676	38.05	2,346,794	103,673	8.40	869,798
Petroleum.....	6,524	15.57	101,558	135,062	3.13	422,901
Phillips.....	37,793	13.56	512,433	199,282	5.65	1,126,299
Pondera.....	73,511	29.97	2,203,475	448,361	9.12	4,087,543
Powder River.....	-----	-----	-----	358,358	5.69	2,039,150
Powell.....	52,069	30.90	1,608,939	15,784	10.11	159,582
Prairie.....	-----	-----	-----	261,784	6.34	1,660,380
Ravalli.....	95,540	33.11	3,163,244	-----	-----	-----
Richland.....	30,934	28.88	893,495	434,280	6.45	2,801,370
Roosevelt.....	836	12.08	10,100	372,675	8.85	3,299,897
Rosebud.....	28,001	28.75	805,167	151,055	7.20	1,087,117
Sanders.....	12,481	14.86	185,425	36,126	12.46	450,170
Sheridan.....	-----	-----	-----	502,854	8.78	4,414,472
Silver Bow.....	6,602	12.64	83,445	25,407	5.53	140,515
Stillwater.....	25,706	46.09	1,184,805	276,503	4.01	1,109,494
Sweet Grass.....	38,823	39.22	1,522,445	5,119	17.27	88,430
Teton.....	64,203	18.84	1,209,434	405,363	11.86	4,808,622
Toole.....	-----	-----	-----	434,348	5.79	2,516,053
Treasure.....	14,551	32.78	476,970	124,669	4.54	567,135
Valley.....	18,908	15.31	289,554	567,907	7.20	4,089,450
Wheatland.....	34,771	23.06	801,998	421,949	3.45	1,456,154
Wibaux.....	-----	-----	-----	175,100	8.89	1,555,980
Yellowstone.....	99,686	62.76	6,255,935	182,863	4.75	869,493
THE STATE.....	1,459,398	\$33.00	\$ 48,162,741	13,672,392	\$ 7.95	\$108,636,555

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1942

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	38,589	\$21.35	\$ 823,881	143,340	\$10.67	\$1,529,585
Big Horn.....	34,878	35.75	1,246,882	136,627	5.22	713,008
Blaine.....	41,377	21.01	869,220	183,179	6.19	1,133,230
Broadwater.....	30,953	34.50	1,067,998	45,675	7.64	349,160
Carbon.....	70,300	51.99	3,654,852	66,189	7.29	482,420
Carter.....				445,553	5.11	2,276,012
Cascade.....	30,476	21.91	667,578	472,971	12.80	6,053,935
Chouteau.....	5,310	21.54	114,365	672,293	9.18	6,172,033
Custer.....	10,829	38.43	416,592	419,329	4.23	1,772,959
Daniels.....	563	16.41	9,240	346,593	11.52	3,991,683
Dawson.....	838	33.33	27,931	414,726	8.47	3,515,034
Deer Lodge.....	25,564	33.77	863,200	27,485	5.04	138,575
Fallon.....				331,077	5.32	1,762,242
Fergus.....	17,937	25.88	464,203	786,306	11.35	8,924,165
Flathead.....				105,952	32.30	3,421,795
Gallatin.....	112,378	44.39	4,988,530	156,161	16.66	2,601,825
Garfield.....	23	15.00	345	198,320	4.00	795,680
Glacier.....	6,456	20.00	129,138	116,625	6.66	776,193
Golden Valley.....	1,953	21.59	42,160	73,630	5.93	436,275
Granite.....	22,826	37.00	844,636			
Hill.....	2,572	25.68	66,045	998,624	6.51	6,502,250
Jefferson.....	24,881	21.81	542,750			
Judith Basin.....	5,945	24.33	144,625	381,827	14.82	5,660,434
Lake.....	70,014	30.05	2,104,300	97,944	12.18	1,192,550
Lewis & Clark.....	37,199	21.33	793,575	44,182	8.53	376,835
Liberty.....	250	29.00	7,250	336,768	7.04	2,372,513
Lincoln.....	4,241	27.81	117,934	24,346	15.73	382,974
Madison.....	79,278	28.54	2,262,985	16,449	7.07	116,329
McCone.....				736,494	5.93	4,365,520
Meagher.....	38,758	23.32	903,833	51,606	4.75	245,272
Mineral.....	716	33.53	24,005	5,230	19.65	102,770
Missoula.....	43,818	29.11	1,275,517	35,656	13.98	498,620
Musselshell.....				139,538	3.63	506,095
Park.....	61,072	37.99	2,320,361	102,097	8.34	851,638
Petroleum.....	6,524	15.13	98,744	133,557	3.12	416,458
Phillips.....	37,833	13.58	513,658	198,739	5.65	1,123,020
Pondera.....	70,758	30.57	2,162,777	450,353	9.18	4,134,837
Powder River.....				362,166	5.73	2,074,475
Powell.....	52,501	30.63	1,608,338	16,848	7.86	169,805
Prairie.....				252,066	6.32	1,593,390
Ravalli.....	95,218	33.19	3,160,132			
Richland.....	31,125	28.79	895,975	438,750	6.41	2,813,380
Roosevelt.....	745	12.04	8,970	375,864	8.72	3,278,506
Rosebud.....	28,064	28.76	807,257	151,613	7.17	1,087,727
Sanders.....	12,422	14.64	181,890	33,816	12.75	431,150
Sheridan.....				516,790	8.77	4,530,881
Silver Bow.....	6,704	12.69	85,070	23,496	5.59	131,375
Stillwater.....	25,559	46.44	1,186,906	271,605	4.01	1,089,360
Sweet Grass.....	37,786	39.40	1,489,565	5,205	17.33	90,185
Teton.....	64,797	18.87	1,224,021	405,953	11.86	4,813,372
Toole.....				434,502	5.79	2,516,571
Treasure.....	14,893	32.48	483,785	124,044	4.56	565,610
Valley.....	18,573	15.25	283,226	578,904	7.19	4,165,439
Wheatland.....	34,604	23.07	798,225	439,425	3.44	1,510,586
Wibaux.....				170,734	9.00	1,536,606
Yellowstone.....	100,405	61.91	6,215,815	184,080	4.76	876,220
THE STATE.....	1,458,515	\$32.91	\$47,998,355	13,681,902	\$ 7.96	\$108,968,562
1933.....	1,463,575	35.36	51,755,114	17,969,259	9.62	172,604,499
1934.....	1,457,361	34.90	50,863,671	17,915,096	9.47	169,704,630
1935.....	1,458,734	34.66	50,568,694	17,648,924	8.97	158,229,389
1936.....	1,443,046	34.50	49,783,973	17,297,214	8.86	153,283,789
1937.....	1,454,265	33.83	49,191,274	15,868,295	7.75	122,935,880
1938.....	1,474,359	33.26	49,038,503	15,687,986	7.77	121,939,292
1939.....	1,468,967	33.20	48,770,643	15,167,391	7.68	116,459,368
1940.....	1,467,149	33.20	48,707,010	14,506,498	7.70	111,763,391
1941.....	1,459,398	33.00	48,162,741	13,672,392	7.95	108,636,555
1942.....	1,458,515	32.91	47,998,355	13,681,902	7.96	108,968,562

GRAZING LANDS AND STATE LANDS—1941

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	868,534	\$ 2.01	\$ 1,745,694	1,284	\$ 2.03	\$ 2,616
Big Horn.....	812,864	2.15	1,746,229	320	2.48	795
Blaine.....	1,057,643	2.66	2,812,140	9,517	3.17	30,210
Broadwater.....	380,242	2.63	999,921	962	3.67	3,531
Carbon.....	509,425	2.35	1,199,655	1,243	4.99	6,205
Carter.....	800,820	2.69	2,156,061	659	3.44	2,265
Cascade.....	803,088	3.57	2,870,296	7,948	11.66	92,689
Chouteau.....	1,231,024	3.93	4,833,887	30,757	3.82	117,522
Custer.....	1,274,762	1.87	2,380,565	1,092	2.33	2,540
Daniels.....	250,756	1.65	414,950	3,922	3.92	15,365
Dawson.....	708,507	2.47	1,751,564	5,289	3.12	16,476
Deer Lodge.....	232,535	3.27	759,498	-----	-----	-----
Fallon.....	411,820	1.52	624,626	5,101	1.22	6,230
Fergus.....	1,047,309	3.16	3,305,854	12,161	7.79	94,728
Flathead.....	394,724	4.37	1,724,215	986	7.95	7,835
Gallatin.....	646,941	2.48	1,606,596	3,685	8.56	31,540
Garfield.....	1,223,827	1.89	2,319,769	3,107	.96	2,999
Glacier.....	261,445	4.02	1,051,215	1,805	2.99	5,393
Golden Valley.....	550,104	2.56	1,401,710	800	5.19	4,152
Granite.....	275,939	3.26	899,499	-----	-----	9,136
Hill.....	407,356	3.52	1,433,304	48,818	2.06	100,696
Jefferson.....	348,554	1.27	441,914	6,270	2.04	12,791
Judith Basin.....	341,338	4.35	1,484,963	12,589	8.59	108,130
Lake.....	142,464	4.28	609,750	3,408	9.26	31,545
Lewis & Clark.....	828,334	2.89	2,480,519	13,575	1.94	26,280
Liberty.....	383,304	2.86	1,095,096	31,842	1.94	61,835
Lincoln.....	234,220	2.74	641,534	310	2.02	625
Madison.....	921,406	2.14	1,973,163	5,543	3.13	17,350
McCone.....	367,075	1.77	649,490	1,920	2.46	4,730
Meagher.....	846,527	2.77	2,343,814	1,360	2.15	2,920
Mineral.....	62,209	2.92	181,908	160	4.13	660
Missoula.....	356,573	2.63	939,252	1,468	4.85	7,130
Musselshell.....	755,309	2.22	1,677,074	640	1.63	1,045
Park.....	537,291	2.51	1,347,643	2,800	4.32	12,083
Petroleum.....	324,838	1.94	630,270	306	2.12	650
Phillips.....	796,303	2.57	2,018,983	-----	-----	-----
Pondera.....	159,031	3.41	542,257	15,426	4.44	68,466
Powder River.....	951,803	2.23	2,119,050	2,072	1.85	3,835
Powell.....	675,136	3.64	2,460,568	3,823	5.32	20,352
Prairie.....	261,933	1.97	515,490	5,001	.79	3,948
Ravalli.....	229,799	4.21	966,780	-----	-----	-----
Richland.....	631,382	2.32	1,462,550	4,917	3.60	17,715
Roosevelt.....	295,676	3.23	953,909	880	5.37	4,730
Rosebud.....	1,815,897	1.79	3,256,046	1,253	5.59	7,010
Sanders.....	375,593	2.88	1,083,448	5,120	2.99	15,320
Sheridan.....	239,129	2.70	645,045	4,994	4.89	24,437
Silver Bow.....	111,871	2.59	290,145	-----	-----	-----
Stillwater.....	567,538	2.55	1,448,313	3,689	1.56	5,740
Sweet Grass.....	771,065	3.34	2,575,473	1,429	3.13	4,475
Teton.....	484,237	2.76	1,338,309	26,600	4.15	110,410
Toole.....	575,677	3.24	1,863,166	13,624	1.02	13,941
Treasure.....	281,305	2.11	594,045	800	8.61	6,885
Valley.....	462,131	2.71	1,252,229	4,522	3.11	14,085
Wheatland.....	243,396	2.88	702,782	2,057	1.75	3,595
Wibaux.....	307,539	2.81	864,240	1,120	1.97	2,215
Yellowstone.....	783,256	2.06	1,613,867	3,771	5.24	19,770
THE STATE.....	31,618,704	\$ 2.63	\$83,100,333	312,727	\$ 3.72	\$1,163,681

GRAZING LANDS AND STATE LANDS—1942

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	880,415	\$ 2.01	\$ 1,765,412	320	\$ 1.90	\$ 608
Big Horn.....	854,791	2.14	1,828,077	338	2.35	795
Blaine.....	1,078,804	2.66	2,868,980	9,042	3.09	27,970
Broadwater.....	485,886	2.09	1,014,702	962	3.77	3,630
Carbon.....	520,358	2.37	1,233,846	1,083	6.04	6,545
Carter.....	830,125	2.72	2,254,959	1,320	.89	1,170
Cascade.....	811,427	3.56	2,889,780	5,307	13.09	69,448
Chouteau.....	1,249,503	3.87	4,829,936	32,496	3.59	116,605
Custer.....	1,301,406	1.86	2,425,670	680	1.63	1,109
Daniels.....	161,534	2.72	439,921	3,602	3.88	13,968
Dawson.....	850,564	2.43	2,066,798	4,050	2.83	11,464
Deer Lodge.....	230,499	3.20	736,553	.....	.....	.....
Fallon.....	422,533	1.52	642,908	(4,381)	1.34	(5,890)
Fergus.....	1,053,976	3.15	3,325,107	12,205	6.79	82,868
Flathead.....	399,796	4.25	1,700,140	795	8.66	6,885
Gallatin.....	647,831	2.49	1,610,926	4,364	8.06	35,180
Garfield.....	1,268,202	1.90	2,409,711	3,107	1.04	3,230
Glacier.....	258,762	4.00	1,035,533	5,490	2.28	12,535
Golden Valley.....	565,267	2.57	1,455,062	1,120	3.86	4,323
Granite.....	275,402	3.26	898,480	838	5.79	4,856
Hill.....	421,600	3.50	1,475,464	48,078	2.15	103,253
Jefferson.....	358,485	1.28	457,664	6,270	2.04	12,791
Judith Basin.....	345,971	4.35	1,503,700	10,837	9.07	98,345
Lake.....	151,670	4.22	639,370	3,930	8.47	33,285
Lewis & Clark.....	829,637	2.99	2,483,382	11,895	1.96	23,385
Liberty.....	388,618	2.87	1,114,665	45,897	1.65	75,777
Lincoln.....	240,250	2.73	656,897	398	2.28	906
Madison.....	926,788	2.15	1,991,317	5,178	5.08	26,315
McCone.....	384,759	1.94	748,380	2,240	2.12	4,740
Meagher.....	844,239	2.78	2,349,554	1,160	2.73	3,171
Mineral.....	62,831	2.86	179,695	.....	.....	.....
Missoula.....	354,962	2.66	943,141	1,468	4.86	7,130
Musselshell.....	796,016	2.21	1,758,207	640	1.63	1,045
N'ark.....	544,051	2.53	1,374,504	2,640	4.44	11,719
Petroleum.....	352,548	1.96	692,519	306	2.13	650
Phillips.....	806,083	2.53	2,043,418	.....	.....	.....
Pondera.....	161,054	3.42	550,833	14,325	4.19	60,042
Powder River.....	958,067	2.23	2,132,850	1,794	1.94	3,480
Powell.....	676,995	3.64	2,462,925	2,426	5.74	13,930
Prairie.....	262,921	1.94	509,800	4,666	1.31	6,123
Ravalli.....	274,213	3.92	1,073,899	.....	.....	.....
Richland.....	661,915	2.32	1,534,745	(4,377)	3.31	(14,474)
Roosevelt.....	284,431	3.28	932,122	800	4.38	3,500
Rosebud.....	1,886,264	1.79	3,385,076	933	6.76	6,310
Sanders.....	376,576	2.85	1,073,511	5,245	2.00	10,489
Sheridan.....	255,273	2.74	699,499	4,233	5.16	21,850
Silver Bow.....	116,009	2.52	292,225	.....	.....	.....
Stillwater.....	574,365	2.54	1,460,379	4,228	1.62	6,848
Sweet Grass.....	775,161	3.32	2,575,115	2,109	2.17	4,590
Teton.....	489,301	2.75	1,346,062	26,868	3.91	105,041
Toole.....	583,075	3.23	1,885,424	20,535	.89	18,258
Treasure.....	286,454	2.11	604,535	800	8.61	6,885
Valley.....	471,395	2.72	1,282,845	3,512	2.66	9,357
Wheatland.....	249,710	2.87	717,034	2,627	3.20	8,409
Wibaux.....	310,756	2.86	889,249	1,120	2.16	2,425
Yellowstone.....	790,366	2.05	1,617,220	3,772	5.24	19,770
THE STATE.....	32,399,890	\$ 2.62	\$84,869,726	328,049	\$ 3.39	\$1,112,999
1933.....	30,533,556	3.29	100,742,575	772,064	4.35	3,354,977
1934.....	30,848,497	3.23	99,501,544	603,768	4.66	2,813,246
1935.....	31,097,147	3.12	97,111,334	539,188	4.74	2,557,782
1936.....	30,648,832	3.02	92,567,263	557,690	4.35	2,425,321
1937.....	31,057,440	2.63	81,794,444	511,688	3.96	2,024,458
1938.....	31,535,108	2.63	82,965,010	451,752	4.00	1,806,613
1939.....	31,550,537	2.64	83,156,462	397,006	3.90	1,548,415
1940.....	30,629,744	2.64	80,887,888	353,533	3.87	1,369,387
1941.....	31,618,704	2.63	83,100,333	312,727	3.72	1,163,681
1942.....	32,399,890	2.62	84,869,726	328,049	3.39	1,112,999

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS UNCLASSIFIED LANDS—1941

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands				Unclassified Lands		
	Acres	Av. Val.	Value	Improvements	Acres	Av. Val.	Value
Beaverhead.....	1,054,082	\$ 3.93	\$ 4,143,515	\$ 723,417	.....	.....	.....
Big Horn.....	989,255	3.75	3,710,860	668,305	.....	.....	.....
Blaine.....	1,293,589	3.76	4,860,620	720,445	.....	.....	.....
Broadwater.....	460,959	5.29	2,438,271	520,845	.....	.....	.....
Carbon.....	646,372	8.28	5,351,946	1,034,195	1,979	.....	.....
Carter.....	1,254,534	3.56	4,472,336	637,342	.....	.....	.....
Cascade.....	1,310,694	7.09	9,297,347	1,384,340	.....	.....	.....
Chouteau.....	1,931,166	5.78	11,163,662	1,378,729	.....	.....	.....
Custer.....	1,705,596	2.68	4,573,404	747,953	.....	.....	.....
Daniels.....	596,339	7.35	4,381,654	501,023	.....	.....	.....
Dawson.....	1,160,117	4.83	5,600,836	710,381	.....	.....	.....
Deer Lodge.....	282,780	6.17	1,744,623	343,875	.....	.....	.....
Fallon.....	730,151	3.17	2,311,030	503,450	.....	.....	.....
Fergus.....	1,862,052	6.83	12,727,744	1,572,525	.....	.....	.....
Flathead.....	503,097	10.36	5,213,195	2,125,955	.....	.....	.....
Gallatin.....	920,292	10.04	9,242,581	1,866,380	.....	.....	.....
Garfield.....	1,439,676	2.20	3,173,978	218,005	.....	.....	.....
Glacier.....	377,246	5.16	1,945,190	696,986	.....	.....	.....
Golden Valley.....	628,400	3.01	1,891,327	113,130	.....	.....	.....
Granite.....	298,862	5.87	1,754,834	337,434	1,115	8.09	9,025
Hill.....	1,467,955	5.56	8,156,191	626,510	.....	.....	.....
Jefferson.....	379,417	2.61	988,947	381,265	.....	.....	.....
Judith Basin.....	736,995	9.95	7,335,093	819,166	.....	.....	.....
Lake.....	311,293	12.60	3,923,846	1,198,212	11,307	23.46	265,215
Lewis & Clark.....	924,784	4.00	3,695,704	1,356,461	.....	.....	.....
Liberty.....	753,118	4.71	3,544,119	159,180	.....	.....	.....
Lincoln.....	262,497	4.37	1,146,657	318,713	.....	.....	.....
Madison.....	1,022,188	4.25	4,344,557	755,585	.....	.....	.....
McCone.....	1,103,095	4.60	5,069,660	294,655	.....	.....	.....
Meagher.....	938,669	3.72	3,496,057	525,988	.....	.....	.....
Mineral.....	68,312	4.51	308,058	87,440	.....	.....	.....
Missoula.....	437,401	6.24	2,727,588	1,189,160	.....	.....	.....
Musselshell.....	889,988	2.43	2,166,104	361,840	.....	.....	.....
Park.....	705,440	6.49	4,576,318	1,340,495	11,473	1.71	190,607
Petroleum.....	466,730	2.48	1,155,379	104,226	.....	.....	.....
Phillips.....	1,033,378	3.54	3,657,715	346,735	.....	.....	.....
Pondera.....	696,329	9.91	6,901,741	1,180,741	.....	.....	.....
Powder River.....	1,312,233	3.17	4,162,035	426,750	.....	.....	.....
Powell.....	746,812	5.69	4,249,441	537,175	.....	.....	.....
Prairie.....	523,718	4.12	2,179,818	368,963	.....	.....	.....
Ravalli.....	325,339	12.69	4,130,024	1,866,299	.....	.....	.....
Richland.....	1,096,596	4.70	5,157,415	743,910	.....	.....	.....
Roosevelt.....	670,067	6.37	4,268,636	708,970	.....	.....	.....
Rosebud.....	1,996,206	2.58	5,155,340	659,385	.....	.....	.....
Sanders.....	429,320	4.04	1,734,363	530,390	.....	.....	.....
Sheridan.....	746,977	6.81	5,083,954	996,248	.....	.....	.....
Silver Bow.....	143,880	3.57	514,105	429,590	.....	.....	.....
Stillwater.....	873,436	4.29	3,748,352	867,001	.....	.....	.....
Sweet Grass.....	816,436	5.13	4,190,823	829,520	.....	.....	.....
Teton.....	980,403	7.52	7,466,775	1,349,703	.....	.....	.....
Toole.....	1,023,649	4.29	4,393,160	298,478	.....	.....	.....
Treasure.....	421,325	3.90	1,645,035	170,450	.....	.....	.....
Valley.....	1,053,468	5.36	5,645,318	894,376	.....	.....	.....
Wheatland.....	702,173	4.22	2,964,529	400,640	.....	.....	.....
Wibaux.....	483,759	5.01	2,422,435	385,675	.....	.....	.....
Yellowstone.....	1,069,576	8.19	8,759,065	3,170,442	.....	.....	.....
THE STATE.....	47,063,221	\$ 5.12	\$241,063,310	\$43,485,055	125,874	\$ 3.69	\$ 464,847

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS UNCLASSIFIED LANDS—1942

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands				Unclassified Lands		
	Acres	Av. Val.	Value	Improvements	Acres	Av. Val.	Value
Beaverhead.....	1,062,664	\$ 3.88	\$ 4,119,486	\$ 751,273	.....	.....	.....
Big Horn.....	1,026,634	3.69	3,788,762	695,270	.....	.....	.....
Blaine.....	1,312,402	3.73	4,899,400	759,010	.....	.....	.....
Broadwater.....	563,476	4.32	2,435,490	540,305	.....	.....	.....
Carbon.....	657,930	8.17	5,377,663	1,058,515	1,848	.....	.....
Carter.....	1,276,998	3.55	4,532,141	618,252	.....	.....	.....
Cascade.....	1,320,181	7.33	9,680,741	1,345,929	.....	.....	.....
Chouteau.....	1,959,602	5.73	11,232,939	1,401,700	.....	.....	.....
Custer.....	1,732,254	2.66	4,616,330	753,510	.....	.....	.....
Daniels.....	512,292	8.70	4,454,812	502,678	.....	.....	.....
Dawson.....	1,270,178	4.43	5,621,227	688,555	.....	.....	.....
Deer Lodge.....	283,548	6.13	1,738,328	359,625	.....	.....	.....
Fallon.....	753,610	3.19	2,405,150	469,550	.....	.....	.....
Fergus.....	1,870,424	6.84	12,796,343	1,593,545	.....	.....	.....
Flathead.....	506,543	10.13	5,128,820	2,161,155	.....	.....	.....
Gallatin.....	920,734	10.03	9,236,461	1,871,375	.....	.....	.....
Garfield.....	1,470,252	2.18	3,208,966	201,645	.....	.....	.....
Glacier.....	387,333	5.04	1,953,399	878,437	.....	.....	.....
Golden Valley.....	641,970	3.02	1,937,820	110,537	.....	.....	.....
Granite.....	299,066	5.84	1,747,972	333,034	358	28.72	10,282
Hill.....	1,470,874	5.54	8,147,012	688,815	.....	.....	.....
Jefferson.....	389,636	2.60	1,013,205	393,720	.....	.....	.....
Judith Basin.....	744,580	9.95	7,407,104	830,765	.....	.....	.....
Lake.....	323,558	12.27	3,969,505	1,120,280	2,531	45.27	114,570
Lewis & Clark.....	922,913	3.98	3,677,177	1,382,119	.....	.....	.....
Liberty.....	771,533	4.63	3,570,205	171,965	.....	.....	.....
Lincoln.....	269,235	4.30	1,158,711	319,698	.....	.....	.....
Madison.....	1,027,693	4.28	4,396,946	760,215	.....	.....	.....
McCone.....	1,123,493	4.56	5,118,640	305,876	.....	.....	.....
Meagher.....	935,763	3.74	3,501,830	522,988	.....	.....	.....
Mineral.....	68,777	4.46	306,470	93,850	.....	.....	.....
Missoula.....	435,904	6.25	2,724,408	1,243,900	.....	.....	.....
Musselshell.....	936,194	2.42	2,265,347	350,652	.....	.....	.....
Park.....	709,860	6.42	4,558,222	1,349,235	108,701	1.71	185,855
Petroleum.....	492,935	2.45	1,208,371	96,842	.....	.....	.....
Phillips.....	1,042,655	3.53	3,680,096	349,705	.....	.....	.....
Pondera.....	696,490	9.92	6,908,489	1,211,270	.....	.....	.....
Powder River.....	1,322,027	3.19	4,210,805	427,795	.....	.....	.....
Powell.....	748,770	5.68	4,254,998	587,754	.....	.....	.....
Prairie.....	519,653	4.06	2,109,313	352,868	.....	.....	.....
Ravalli.....	369,431	11.46	4,234,031	1,973,686	.....	.....	.....
Richland.....	1,131,790	4.55	5,244,100	740,475	.....	.....	.....
Roosevelt.....	661,840	6.38	4,223,098	871,452	.....	.....	.....
Rosebud.....	2,066,874	2.56	5,286,370	658,885	.....	.....	.....
Sanders.....	428,059	3.96	1,697,031	513,440	.....	.....	.....
Sheridan.....	776,296	6.77	5,252,230	1,040,828	.....	.....	.....
Silver Bow.....	146,209	3.48	508,670	487,260	.....	.....	.....
Stillwater.....	875,757	4.27	3,743,493	846,424	.....	.....	.....
Sweet Grass.....	820,261	5.07	4,159,455	819,655	.....	.....	.....
Teton.....	986,919	7.59	7,488,496	1,463,361	.....	.....	.....
Toole.....	1,038,112	4.26	4,420,253	305,456	.....	.....	.....
Treasure.....	426,191	3.90	1,660,815	167,380	.....	.....	.....
Valley.....	1,072,384	5.35	5,740,937	904,218	.....	.....	.....
Wheatland.....	726,366	4.18	3,034,254	392,840	.....	.....	.....
Wibaux.....	482,610	5.03	2,428,280	376,185	.....	.....	.....
Yellowstone.....	1,078,623	8.09	8,729,025	3,372,827	.....	.....	.....
THE STATE.....	47,868,356	\$ 5.08	\$242,949,642	\$44,588,584	113,438	\$2.74	\$310,707
1933.....	50,738,454	6.48	328,457,165	50,044,617	360,512	\$2.51	\$906,041
1934.....	50,824,722	6.35	322,883,091	49,501,129	350,015	2.19	768,411
1935.....	50,743,993	6.08	308,467,199	49,069,629	357,547	1.96	699,378
1936.....	49,946,782	5.97	298,060,346	45,167,117	413,941	1.70	702,123
1937.....	48,891,688	5.23	255,946,056	44,921,667	321,036	1.49	479,430
1938.....	49,149,205	5.20	255,749,418	43,544,294	188,709	1.78	335,802
1939.....	48,583,901	5.14	249,934,888	43,386,063	134,068	1.70	227,966
1940.....	46,956,924	5.17	242,727,676	42,712,777	116,583	1.80	210,496
1941.....	47,063,221	5.12	241,063,310	43,485,055	125,874	3.69	464,847
1942.....	47,868,356	5.08	242,949,642	44,588,584	113,438	2.74	310,707

TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1941

Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							
Big Horn.....				80	\$101.04	\$ 8,083	\$ 778,791
Blaine.....				73	45.27	3,305	205,155
Broadwater.....							28,845
Carbon.....	2,182	\$ 3.45	\$ 7,534	403	15.01	6,050	20,962
Carter.....							3,975
Cascade.....				10,476	105.51	1,105,367	9,312,610
Chouteau.....							116,275
Custer.....							81,165
Daniels.....							25,090
Dawson.....							78,480
Deer Lodge.....				1,720	34.96	67,875	8,394,157
Fallon.....							38,000
Fergus.....							418,045
Flathead.....	219,685	12.57	2,762,555	783	83.31	65,235	664,515
Gallatin.....				11,110	6.00	66,680	709,290
Garfield.....							600
Glacier.....							18,000
Golden Valley.....							6,750
Granite.....	47,951	2.63	126,215	700	7.00	4,900	171,556
Hill.....				1,092	29.33	32,031	255,680
Jefferson.....							
Judith Basin.....				372	21.34	7,940	55,075
Lake.....	78,068	5.88	458,795				
Lewis & Clark.....	9,522	11.87	113,057	3,213	16.92	54,360	532,645
Liberty.....							52,060
Lincoln.....	238,358	10.72	2,556,389	276	46.90	12,946	144,329
Madison.....							4,400
McCone.....							29,950
Meagher.....							
Mineral.....	38,472	8.43	324,325				
Missoula.....	360,366	5.58	2,011,770	492	99.54	48,974	685,470
Musselshell.....							24,990
Park.....	25,000	2.88	72,000			450	62,600
Petroleum.....							4,050
Phillips.....							65,885
Pondera.....				30	39.20	1,176	108,495
Powder River.....							
Powell.....	50,838	8.34	423,949				
Prairie.....							
Ravalli.....	42,963	8.96	385,065	65	38.22	2,484	19,380
Richland.....				22	2.27	50	406,780
Roosevelt.....							134,015
Rosebud.....							40,630
Sanders.....	162,328	9.03	1,465,353	947	33.52	31,740	64,325
Sheridan.....				242	30.93	7,486	211,900
Silver Bow.....	1,305	2.05	2,675	1,789	45.74	81,820	145,500
Stillwater.....							78,440
Sweet Grass.....							7,000
Teton.....				3	22.00	66	159,550
Toole.....				1,819	12.43	22,612	347,768
Treasure.....							3,235
Valley.....							178,800
Wheatland.....				282	19.21	4,865	83,800
Wibaux.....							34,950
Yellowstone.....				373	107.05	39,930	1,669,418
Public Utilities.....				146,609	9.91	1,455,156	36,201,778
THE STATE.....	1,277,038	\$ 8.39	\$10,709,682	182,971	\$17.11	\$3,131,581	\$62,881,659

TIMBER LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1942

Tax Levies Extended Against 30% of Assessed Value

	Timber Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							
Big Horn.....				80	\$101.04	\$ 8,083	\$ 776,320
Blaine.....	500	1.00	500	70	42.93	3,005	199,170
Broadwater.....				874	31.61	27,628	28,640
Carbon.....	2,085	3.44	7,170	426	21.49	9,154	73,970
Carter.....							3,055
Cascade.....				8,880	78.86	700,301	9,299,737
Chouteau.....							203,150
Custer.....							82,840
Daniels.....							212,565
Dawson.....							120,580
Deer Lodge.....				1,707	38.85	66,315	9,170,713
Fallon.....							58,050
Fergus.....							520,570
Flathead.....	210,662	12.31	2,593,970	782	83.42	65,235	686,130
Gallatin.....				10,586	7.18	75,999	758,100
Garfield.....							890
Glacier.....							6,850
Golden Valley.....							172,873
Granite.....	47,555	2.83	134,392	712	7.07	5,032	
Hill.....				1,611	21.07	33,951	274,915
Jefferson.....							
Judith Basin.....				285	25.18	7,176	57,940
Lake.....	76,307	5.79	441,705	2,377	18.90	44,925	
Lewis & Clark.....	14,695	8.20	120,454	5,026	14.30	71,890	532,645
Liberty.....							56,910
Lincoln.....	236,717	10.66	2,524,310	272	46.14	12,550	178,530
Madison.....							
McCone.....							23,650
Meagher.....							
Mineral.....	39,498	8.42	332,685				
Missoula.....	353,362	5.49	1,940,737	492	99.58	48,994	706,635
Musselshell.....							8,960
Park.....	25,000	2.88	72,000			525	68,000
Petroleum.....							3,975
Phillips.....							150,520
Pondera.....				30	43.23	1,297	124,415
Powder River.....							
Powell.....	51,340	8.61	441,856				5,000
Prairie.....							18,500
Ravalli.....	40,086	9.29	372,493	21	18.33	385	
Richland.....				22	35.85	800	412,630
Roosevelt.....							175,850
Rosebud.....							37,830
Sanders.....	162,357	9.03	1,465,983	959	33.38	32,010	77,415
Sheridan.....							175,400
Silver Bow.....	1,328	2.37	3,150	1,782	30.51	54,370	140,220
Stillwater.....							82,965
Sweet Grass.....							
Teton.....				17	46.53	791	168,465
Toole.....				1,303	13.85	18,049	466,155
Treasure.....							7,535
Valley.....							212,160
Wheatland.....				282	17.25	4,865	85,500
Wibaux.....							37,950
Yellowstone.....				373	107.05	39,930	1,670,768
Public Utilities.....				100,143	\$13.63	\$1,369,985	\$36,282,325
THE STATE.....	1,261,492	\$8.28	\$10,451,405	139,112	\$19.43	\$2,703,245	\$64,617,966
1933.....	1,603,470	\$8.96	\$14,361,849	53,845	\$56.18	\$2,795,406	43,546,199
1934.....	1,468,270	9.27	13,610,054	51,267	53.90	2,762,972	44,428,425
1935.....	1,498,087	8.98	13,441,103	50,108	50.34	2,522,366	41,748,156
1936.....	1,415,651	8.95	12,667,878	56,072	52.60	2,949,584	57,999,934
1937.....	1,363,789	9.09	12,398,697	133,404	22.88	3,052,076	58,527,509
1938.....	1,330,506	8.95	11,908,705	163,994	19.37	3,176,644	63,836,386
1939.....	1,315,958	8.81	11,596,553	201,899	16.86	3,404,565	62,897,548
1940.....	1,303,114	8.55	11,147,717	188,273	17.51	3,296,623	63,254,174
1941.....	1,277,038	8.39	10,709,682	182,971	17.11	3,131,581	62,881,659
1942.....	1,261,492	8.28	10,451,405	139,112	19.43	2,703,245	64,617,966

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1941

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations
and 30% of Assessed Value of Improvements**

	Patented Mining Claims				Mineral Reservations		
	Acres	Av. Value	Value	Improve- ments	Acres	Av. Value	Value
Beaverhead.....	9,459	\$ 3.84	\$ 36,351	\$ 146,790	17,064	\$.25	\$ 4,266
Big Horn.....							
Blaine.....							
Broadwater.....	7,428	4.29	31,896	44,860	11,409	.18	2,073
Carbon.....	10,554	20.00	211,081	20,000	2,067	.34	704
Carter.....							
Cascade.....	6,199	5.04	31,224	74,175	1,719	.25	430
Chouteau.....					8,532	.50	4,266
Custer.....							
Daniels.....					141,483	.25	35,371
Dawson.....							
Deer Lodge.....	10,818	3.11	33,605		111,106	.25	27,777
Fallon.....					449	.50	225
Fergus.....	3,738	4.99	18,659	25,010	107,221	.25	26,828
Flathead.....					1,580	.77	1,220
Gallatin.....					8,765	1.00	8,765
Garfield.....							
Glacier.....					3,227	.25	805
Golden Valley.....	480	8.00	3,840		28,972	.25	7,244
Granite.....	17,358	4.12	71,558	57,329	32,733	.24	8,056
Hill.....							530
Jefferson.....	39,018	4.10	160,170	163,113			
Judith Basin.....	3,739	4.12	15,400	67,610	840	.50	420
Lake.....					28,172	.99	27,816
Lewis & Clark.....	22,026	4.03	88,715	136,540			
Liberty.....	468	4.99	2,335				
Lincoln.....	5,083	3.73	18,952	48,547			
Madison.....	18,961	4.60	87,212	176,175	4,027	.58	2,345
McCone.....					21,177	.25	5,300
Meagher.....	2,275	3.22	7,325	50	33,689	.25	8,424
Mineral.....	4,475	3.76	16,860	3,200	8,977	.25	2,245
Missoula.....	2,685	4.28	11,486	5,925			
Musselshell.....	4,388	32.69	143,451		7,765	1.00	7,759
Park.....	6,401	4.50	28,820	111,550	34,839	1.00	34,839
Petroleum.....					82,148	.50	41,077
Phillips.....	1,497	5.00	7,487		10,595	.25	2,639
Pondera.....					31,978	.14	4,449
Powder River.....							
Powell.....	14,424	2.85	41,130	33,279	20	14.40	288
Prairie.....					123,792	.25	30,948
Ravalli.....	1,370	2.64	3,617		2,541	.25	635
Richland.....					90,076	.25	22,519
Roosevelt.....							
Rosebud.....					1,502	1.23	1,845
Sanders.....	1,847	4.97	9,185	13,500	48,163	.25	12,040
Sheridan.....	192	15.83	3,040	400			
Silver Bow.....	37,065	4.38	162,305	2,389,570	217,757	.25	54,440
Stillwater.....	977	5.31	5,184	1,500	2,842	.96	2,722
Sweet Grass.....							
Teton.....					21,294	.25	5,323
Toole.....					43,536	.25	10,860
Treasure.....							
Valley.....							
Wheatland.....					1,258	.25	315
Wibaux.....							
Yellowstone.....					17,014	.25	4,253
					40,296	.25	10,065
					12,543	.25	3,130
THE STATE.....	232,925	\$ 5.37	\$1,250,888	\$3,519,123	1,363,168	\$.31	\$ 425,256

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1942

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations
and 30% of Assessed Value of Improvements**

	Patented Mining Claims				Mineral Reservations		
	Acres	Av. Value	Value	Improve- ments	Acres	Av. Value	Value
Beaverhead.....	8,535	\$ 4.10	\$ 34,988	\$ 28,600	17,064	\$.25	\$ 4,266
Big Horn.....							
Blaine.....							
Broadwater.....	7,086	4.30	30,438	42 800	3,203	.25	801
Carbon.....	10,594	19.97	211,561	20,000	2,095	.37	766
Carter.....					2,000	.23	458
Cascade.....	6,217	5.04	31,318	84,060	8,532	.50	4,267
Chouteau.....							
Custer.....					142,016	.25	35,504
Daniels.....							
Dawson.....					112,091	.25	28,024
Deer Lodge.....	10,885	3.10	33,755		449	.50	225
Fallon.....					108,042	.25	27,028
Fergus.....	3,862	5.00	19,311	20,595	1,540	.73	1,120
Flathead.....					8,920	1.00	8,920
Gallatin.....					3,227	.25	805
Garfield.....					30,272	.25	7,569
Glacier.....							
Golden Valley.....	480	8.00	3,840		32,733	.25	8,070
Granite.....	18,506	3.82	70,715	57,021			1,253
Hill.....							
Jefferson.....	40,158	4.05	162,815	150,993	840	.50	420
Judith Basin.....	3,739	4.12	15,400	68,800	28,035	.99	27,806
Lake.....							
Lewis & Clark.....	21,850	4.06	88,710	137,865			
Liberty.....			2,195				
Lincoln.....	4,460	4.24	18,925		4,027	.58	2,345
Madison.....	23,014	4.05	93,234	102,320	20,896	.25	5,230
McCone.....					34,010	.25	8,505
Meagher.....	2,677	3.20	8,573		8,977	.25	2,245
Mineral.....	4,356	3.93	17,140	3,350	7,920	1.00	7,914
Missoula.....	2,601	4.20	10,936	6,075	34,889	1.00	34,879
Musselshell.....	4,308	32.18	138,651		82,148	.50	41,067
Park.....	6,335	4.57	28,955	110,150	16,930	.17	2,649
Petroleum.....					31,898	.14	4,406
Phillips.....	1,550	5.00	7,742				
Pondera.....					20	14.40	288
Powder River.....					130,376	.25	32,594
Powell.....	14,685	2.78	41,313	55,981	2,541	.25	635
Prairie.....					86,232	.25	21,558
Ravalli.....	1,370	2.50	3,425		1,538	1.13	1,752
Richland.....					49,123	.25	12,280
Roosevelt.....							
Rosebud.....					219,010	.25	54,753
Sanders.....	1,852	4.99	9,225	9,300	3,004	.93	2,802
Sheridan.....	140	20.00	2,800	650			
Silver Bow.....	43,334	3.74	161,965	2,631,300			
Stillwater.....	1,017	5.88	5,984	1,900	22,249	.25	5,561
Sweet Grass.....					44,177	.25	11,020
Teton.....							
Toole.....							
Treasure.....					1,258	.25	315
Valley.....							
Wheatland.....					17,014	.25	4,253
Wibaux.....					40,459	.25	10,105
Yellowstone.....					12,543	8.13	3,130
THE STATE.....	243,611	\$ 5.15	\$ 1,253,924	\$ 3,531,760	\$ 1,372,998	\$.31	\$ 427,588
1933.....	237,952	\$ 5.51	\$ 1,406,627	\$ 3,289,240	\$ 2,253,336	\$.33	\$ 745,383
1934.....	226,383	6.14	1,390,607	3,409,910	1,435,830	.32	465,909
1935.....	227,678	6.04	1,373,626	3,429,535	1,447,675	.33	473,271
1936.....	257,025	5.41	1,391,805	3,547,788	1,315,257	.35	458,175
1937.....	230,100	6.04	1,389,537	3,447,049	1,339,064	.30	416,269
1938.....	241,262	5.73	1,382,229	3,349,885	1,339,139	.32	423,205
1939.....	240,263	5.63	1,351,947	3,384,572	1,228,482	.35	431,984
1940.....	236,292	5.29	1,249,467	3,434,205	1,329,494	.30	425,705
1941.....	232,925	5.37	1,250,888	3,519,123	1,364,168	.31	425,256
1942.....	243,611	5.15	1,253,924	3,531,760	1,372,998	.31	427,588

**TOTAL OF ALL LANDS AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1941**

	All Lands			City and Town Lots	
	Acres	Av. Value	Value	Lots	Improve- ments
Beaverhead.....	1,063,541	\$ 3.93	\$ 4,179,866	\$ 627,828	\$ 1,370,407
Big Horn.....	989,335	3.76	3,723,209	228,137	1,174,605
Blaine.....	1,293,662	3.76	4,863,925	397,090	968,480
Broadwater.....	468,387	5.28	2,472,240	116,255	515,015
Carbon.....	661,490	8.43	5,577,315	829,762	1,840,372
Carter.....	1,254,534	3.57	4,472,766	47,706	215,010
Cascade.....	1,327,369	7.86	10,438,204	5,821,960	17,899,569
Chouteau.....	1,931,166	5.78	11,163,662	269,236	1,022,825
Custer.....	1,705,596	2.75	4,608,775	1,507,974	4,673,815
Daniels.....	596,339	7.35	4,381,654	119,884	710,731
Dawson.....	1,160,117	4.85	5,628,613	933,794	2,506,859
Deer Lodge.....	295,318	6.25	1,846,328	1,722,635	6,719,360
Fallon.....	730,151	3.20	2,337,858	175,240	563,690
Fergus.....	1,865,790	6.83	12,747,623	1,573,295	3,328,910
Flathead.....	723,565	11.13	8,049,750	1,849,400	6,207,175
Gallatin.....	931,402	10.00	9,310,066	1,883,970	7,160,850
Garfield.....	1,439,676	2.21	3,181,222	42,002	123,260
Glacier.....	377,246	5.16	1,945,190	291,755	1,644,633
Golden Valley.....	628,880	3.03	1,903,223	44,751	123,195
Granite.....	365,986	5.37	1,967,062	118,585	590,756
Hill.....	1,469,047	5.57	8,188,222	1,602,310	4,333,650
Jefferson.....	418,435	2.74	1,149,537	97,496	463,378
Judith Basin.....	741,106	9.97	7,386,249	88,855	405,725
Lake.....	400,668	11.60	4,647,856	499,460	1,211,960
Lewis & Clark.....	959,545	4.12	3,951,836	3,183,700	11,063,460
Liberty.....	753,586	4.71	3,546,454	37,465	197,335
Lincoln.....	506,214	7.35	3,737,289	425,093	953,703
Madison.....	1,041,149	5.26	4,437,069	172,855	672,175
McCone.....	1,103,095	4.60	5,078,084	81,645	164,345
Meagher.....	940,944	3.72	3,505,627	128,115	407,600
Mineral.....	111,259	5.91	657,002	46,765	184,885
Missoula.....	800,944	6.04	4,834,657	4,544,500	13,143,469
Musselshell.....	894,376	2.63	2,350,632	158,698	1,161,725
Park.....	848,314	5.74	4,870,834	1,688,019	4,507,218
Petroleum.....	466,730	2.49	1,159,828	25,342	111,690
Phillips.....	1,034,875	3.54	3,665,202	237,042	1,009,980
Pondera.....	696,359	9.91	6,903,205	263,139	1,262,370
Powder River.....	1,312,233	3.21	4,192,983	21,585	127,830
Powell.....	812,074	5.83	4,715,155	599,972	1,444,328
Prairie.....	528,718	4.17	2,202,337	95,615	429,495
Ravalli.....	369,737	12.23	4,523,035	374,049	1,647,321
Richland.....	1,096,618	4.71	5,169,505	225,412	1,202,265
Roosevelt.....	670,067	6.37	4,268,636	276,009	1,307,961
Rosebud.....	1,996,206	2.61	5,209,780	291,370	871,540
Sanders.....	594,442	5.46	3,243,363	210,065	845,030
Sheridan.....	747,411	6.82	5,094,480	181,530	794,765
Silver Bow.....	184,039	4.13	760,905	8,807,790	20,888,590
Stillwater.....	874,413	4.39	3,758,859	130,147	741,688
Sweet Grass.....	816,436	5.15	4,201,683	213,447	841,905
Teton.....	980,406	7.61	7,466,841	239,098	961,250
Toole.....	1,025,468	4.31	4,415,772	428,792	1,351,305
Treasure.....	421,325	3.90	1,645,350	38,425	158,360
Valley.....	1,053,468	5.36	5,645,318	562,318	1,887,344
Wheatland.....	702,455	4.23	2,973,647	151,307	941,350
Wibaux.....	483,759	5.03	2,432,500	74,910	239,875
Yellowstone.....	1,069,949	8.23	8,802,125	6,937,255	19,557,085
Public Utilities.....	146,909	5.24	1,455,156	562,970	2,121,561
THE STATE.....	48,882,329	\$ 5.26	\$257,045,564	\$52,303,834	\$158,975,030

**TOTAL OF ALL LANDS AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1942**

	All Lands			City and Town Lots	
	Acres	Av. Value	Value	Lots	Improve- ments
Beaverhead.....	1,071,199	\$ 3.88	\$ 4,154,474	\$ 635,208	\$ 1,394,122
Big Horn.....	1,026,714	3.64	3,801,111	232,467	1,195,593
Blaine.....	1,312,972	3.73	4,902,905	399,155	1,013,470
Broadwater.....	571,436	4.36	2,494,357	114,200	524,510
Carbon.....	672,883	8.33	5,606,314	826,092	1,843,490
Carter.....	1,276,998	3.54	4,532,599	47,746	225,120
Cascade.....	1,335,278	7.80	10,416,627	5,815,936	18,639,634
Chouteau.....	1,959,602	5.73	11,232,939	269,387	1,005,725
Custer.....	1,732,254	2.69	4,651,834	1,504,240	4,692,075
Daniels.....	512,292	8.70	4,454,812	120,405	559,045
Dawson.....	1,270,178	4.45	5,649,251	933,026	2,506,134
Deer Lodge.....	296,140	6.21	1,838,623	1,713,150	6,793,730
Fallon.....	753,610	3.23	2,432,178	171,310	627,190
Fergus.....	1,874,286	6.84	12,816,774	1,589,702	3,369,685
Flathead.....	717,987	10.86	7,796,945	1,843,850	6,329,265
Gallatin.....	931,320	10.00	9,313,265	1,913,715	7,359,325
Garfield.....	1,470,252	2.19	3,216,535	41,922	120,690
Glacier.....	387,333	5.04	1,953,399	300,646	1,594,086
Golden Valley.....	642,450	3.03	1,949,730	42,127	116,720
Granite.....	366,197	5.38	1,969,646	119,015	602,893
Hill.....	1,472,485	5.55	8,180,963	1,602,500	4,449,095
Jefferson.....	429,794	2.74	1,176,440	99,900	479,075
Judith Basin.....	748,604	9.96	7,457,486	87,450	406,025
Lake.....	404,773	11.29	4,570,705	613,945	1,312,990
Lewis & Clark.....	964,484	4.10	3,958,231	3,141,510	11,355,685
Liberty.....	771,533	4.63	3,572,400	38,470	201,050
Lincoln.....	510,684	7.28	3,716,841	441,585	1,016,123
Madison.....	1,050,707	4.28	4,495,410	184,385	659,910
McCone.....	1,123,493	4.56	5,127,145	86,835	155,805
Meagher.....	938,440	3.73	3,512,648	128,787	419,680
Mineral.....	112,631	5.90	664,209	46,470	181,450
Missoula.....	792,359	6.01	4,759,954	4,545,465	13,907,049
Musselshell.....	940,502	2.61	2,445,065	169,959	1,183,834
Park.....	849,896	5.70	4,848,206	1,699,371	4,586,103
Petroleum.....	492,935	2.46	1,212,777	15,970	99,850
Phillips.....	1,044,205	3.53	3,687,838	237,482	924,110
Pondera.....	696,520	9.92	6,910,074	259,949	1,233,080
Powder River.....	1,322,027	3.21	4,243,399	22,210	141,200
Powell.....	814,795	5.84	4,738,802	619,133	1,461,584
Prairie.....	519,653	4.10	2,130,871	95,924	423,570
Ravalli.....	410,908	11.22	4,612,086	374,266	1,659,977
Richland.....	1,131,812	4.64	5,257,180	224,498	1,268,095
Roosevelt.....	661,840	6.38	4,223,098	268,793	1,325,747
Rosebud.....	2,066,874	2.58	5,341,123	294,960	890,500
Sanders.....	593,227	5.41	3,207,061	209,020	850,000
Sheridan.....	776,436	6.77	5,255,030	184,755	885,050
Silver Bow.....	192,653	3.78	728,155	8,538,670	21,037,415
Stillwater.....	876,774	4.28	3,755,038	130,361	748,920
Sweet Grass.....	820,261	5.08	4,170,475	186,772	852,785
Teton.....	986,936	7.59	7,489,287	239,009	1,024,855
Toole.....	1,039,415	4.27	4,438,302	433,968	1,380,194
Treasure.....	426,191	3.90	1,661,130	37,963	164,585
Valley.....	1,072,384	5.35	5,740,937	606,634	1,858,753
Wheatland.....	726,648	4.19	3,043,372	150,677	951,825
Wibaux.....	482,610	5.05	2,438,385	73,740	241,675
Yellowstone.....	1,078,996	8.13	8,772,085	7,006,875	20,933,505
Public Utilities.....	100,143	13.68	1,369,985	549,075	2,160,210
THE STATE.....	49,626,009	\$ 5.20	\$258,096,511	\$52,280,635	\$163,343,861
1933.....	25,994,236	\$ 6.58	\$348,675,471	\$60,522,731	\$152,270,744
1934.....	52,920,657	6.46	341,881,044	60,052,498	149,599,628
1935.....	52,875,313	6.18	326,976,943	58,596,556	148,165,831
1936.....	52,089,471	6.07	316,229,911	58,089,512	144,160,188
1937.....	50,940,017	5.37	273,671,438	55,907,759	148,173,053
1938.....	51,073,676	5.34	272,976,003	56,091,273	151,159,100
1939.....	50,476,989	5.29	266,947,903	54,342,008	154,651,688
1940.....	48,801,186	5.31	259,057,684	52,662,630	157,802,587
1941.....	48,882,329	5.26	257,045,564	52,303,834	158,975,030
1942.....	49,626,009	5.20	258,096,511	52,280,635	163,343,861

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS INCLUDING
CITY AND TOWN LOTS—1941**

	Real Estate	Improve- ments	Total
Beaverhead.....	\$ 4,807,694	\$ 2,240,614	\$ 7,048,308
Big Horn.....	3,951,346	2,621,701	6,573,047
Blaine.....	5,261,015	1,894,080	7,155,095
Broadwater.....	2,588,495	1,109,565	3,698,060
Carbon.....	6,407,077	2,915,529	9,322,606
Carter.....	4,520,472	856,327	5,376,799
Cascade.....	16,260,164	28,670,694	44,930,858
Chouteau.....	11,432,898	2,517,829	13,950,727
Custer.....	6,116,749	5,502,933	11,619,682
Daniels.....	4,501,538	1,236,844	5,738,382
Dawson.....	6,562,407	3,295,720	9,858,127
Deer Lodge.....	3,568,963	15,457,392	19,026,355
Fallon.....	2,513,098	1,105,140	3,618,238
Fergus.....	14,320,918	5,344,490	19,665,408
Flathead.....	9,899,150	8,997,645	18,896,795
Gallatin.....	11,194,036	9,736,520	20,930,556
Garfield.....	3,223,224	341,865	3,565,089
Glacier.....	2,236,945	2,359,619	4,596,564
Golden Valley.....	1,947,974	243,075	2,191,049
Granite.....	2,085,647	1,157,075	3,242,722
Hill.....	9,790,532	5,215,840	15,006,372
Jefferson.....	1,247,033	1,007,756	2,254,789
Judith Basin.....	7,475,104	1,347,576	8,822,680
Lake.....	5,147,316	2,410,172	7,557,488
Lewis & Clark.....	7,135,536	13,089,109	20,224,645
Liberty.....	3,583,919	408,575	3,992,494
Lincoln.....	4,162,382	1,465,298	5,627,680
Madison.....	4,609,924	1,608,335	6,218,259
McCone.....	5,159,729	488,950	5,648,679
Meagher.....	3,633,742	933,638	4,567,380
Mineral.....	703,767	275,525	979,292
Missoula.....	9,379,157	15,024,024	24,403,181
Musselshell.....	2,509,330	1,548,555	4,057,885
Park.....	6,558,853	6,021,863	12,580,716
Petroleum.....	1,185,170	219,962	1,405,136
Phillips.....	3,902,244	1,422,600	5,324,844
Pondera.....	7,166,344	2,551,606	9,717,950
Powder River.....	4,214,568	554,580	4,769,148
Powell.....	5,315,127	2,014,782	7,329,909
Prairie.....	2,297,952	798,458	3,096,410
Ravalli.....	4,897,084	3,533,000	8,430,084
Richland.....	5,394,917	2,352,955	7,747,872
Roosevelt.....	4,544,655	2,150,946	6,695,601
Rosebud.....	5,501,150	1,571,555	7,072,705
Sanders.....	3,453,428	1,453,245	4,906,673
Sheridan.....	5,276,010	2,003,313	7,279,323
Silver Bow.....	3,568,695	23,853,250	33,421,945
Stillwater.....	3,889,006	1,688,629	5,577,635
Sweet Grass.....	4,415,130	1,678,425	6,093,555
Teton.....	7,705,939	2,470,503	10,176,442
Toole.....	4,844,564	1,997,551	6,842,115
Treasure.....	1,683,775	332,045	2,015,820
Valley.....	6,207,636	2,960,020	9,167,656
Wheatland.....	3,124,954	1,425,790	4,550,744
Wibaux.....	2,507,410	660,500	3,167,910
Yellowstone.....	15,739,380	24,396,945	40,136,325
Public Utilities.....	2,018,126	38,323,339	40,341,465
THE STATE.....	\$309,349,398	\$268,863,876	\$578,213,274

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS INCLUDING
CITY AND TOWN LOTS—1942**

	Real Estate	Improve- ments	Total
Beaverhead.....	\$ 4,789,682	\$ 2,173,995	\$ 6,963,677
Big Horn.....	4,033,578	2,667,183	6,700,761
Blaine.....	5,302,060	1,971,650	7,273,710
Broadwater.....	2,608,557	1,136,255	3,744,812
Carbon.....	6,432,406	2,995,975	9,428,381
Carter.....	4,580,345	816,427	5,426,772
Cascade.....	16,232,563	29,369,360	45,601,923
Chouteau.....	11,502,326	2,610,575	14,112,901
Custer.....	6,156,074	5,528,425	11,684,499
Daniels.....	4,575,217	1,274,288	5,849,505
Dawson.....	6,582,277	3,315,269	9,897,546
Deer Lodge.....	3,551,773	16,324,068	19,875,841
Fallon.....	2,603,488	1,154,790	3,758,278
Fergus.....	14,406,476	5,504,395	19,910,871
Flathead.....	9,640,795	9,176,550	18,817,345
Gallatin.....	11,226,980	9,988,800	21,215,780
Garfield.....	3,258,457	323,225	3,581,682
Glacier.....	2,254,045	2,472,523	4,726,568
Golden Valley.....	1,991,857	234,107	2,225,964
Granite.....	2,088,661	1,165,821	3,254,482
Hill.....	9,783,463	5,412,825	15,196,288
Jefferson.....	1,276,340	1,023,788	2,300,128
Judith Basin.....	7,544,936	1,363,530	8,908,466
Lake.....	5,184,650	2,433,270	7,617,920
Lewis & Clark.....	7,099,741	13,408,314	20,508,055
Liberty.....	3,610,870	429,925	4,040,795
Lincoln.....	4,158,426	1,514,351	5,672,777
Madison.....	4,679,795	1,522,445	6,202,240
McCone.....	5,213,980	485,331	5,699,311
Meagher.....	3,641,435	942,668	4,584,103
Mineral.....	710,679	278,650	989,329
Missoula.....	9,305,419	15,863,659	25,169,078
Musselshell.....	2,615,024	1,543,446	4,158,470
Park.....	6,547,577	6,113,488	12,661,065
Petroleum.....	1,228,747	200,667	1,429,414
Phillips.....	3,925,320	1,424,335	5,349,655
Pondera.....	7,170,023	2,568,765	9,738,788
Powder River.....	4,265,609	568,995	4,834,604
Powell.....	5,357,935	2,110,319	7,468,254
Prairie.....	2,226,795	794,938	3,021,733
Ravalli.....	4,986,352	3,633,663	8,620,015
Richland.....	5,481,678	2,421,200	7,902,878
Roosevelt.....	4,491,891	2,373,049	6,864,940
Rosebud.....	5,636,083	1,587,215	7,223,298
Sanders.....	3,416,081	1,450,155	4,866,236
Sheridan.....	5,439,785	2,101,928	7,541,713
Silver Bow.....	9,266,825	24,296,195	33,563,020
Stillwater.....	3,885,399	1,680,209	5,565,608
Sweet Grass.....	4,357,247	1,672,440	6,029,687
Teton.....	7,028,296	2,656,681	10,384,977
Toole.....	4,872,270	2,151,805	7,024,075
Treasure.....	1,699,093	339,500	2,038,593
Valley.....	6,347,571	2,975,131	9,322,702
Wheatland.....	3,194,049	1,430,165	4,624,214
Wibaux.....	2,512,125	655,810	3,167,935
Yellowstone.....	15,778,960	25,977,100	41,756,060
Public Utilities.....	1,919,060	38,442,535	40,361,595
THE STATE.....	\$310,377,146	\$276,082,171	\$586,459,317
1933.....	409,195,202	249,150,800	658,346,002
1934.....	401,933,542	246,939,092	648,872,634
1935.....	385,573,499	242,413,133	627,986,632
1936.....	374,319,423	250,875,027	625,194,450
1937.....	329,579,197	255,079,905	584,659,102
1938.....	329,067,276	261,889,665	590,956,941
1939.....	321,289,911	264,319,871	585,609,782
1940.....	311,720,314	267,203,743	578,924,057
1941.....	309,349,398	268,863,876	578,213,274
1942.....	310,377,146	276,082,171	586,459,317

HORSES AND MULES—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Purebred			Range and Unbroken		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	.....	.....	.....	4,348	\$ 19.96	\$ 86,780
Big Horn.....	9	\$ 94.44	850	2,492	21.80	54,315
Blaine.....	40	90.62	3,625	2,512	20.06	50,385
Broadwater.....	12	185.83	2,230	1,175	20.03	23,540
Carbon.....	2	125.00	250	1,807	20.00	36,140
Carter.....	33	85.61	2,825	2,839	20.00	56,780
Cascade.....	.....	.....	.....	1,837	10.00	18,370
Chouteau.....	6	91.67	550	2,030	20.02	40,635
Custer.....	8	85.00	680	2,271	20.02	45,460
Daniels.....	.....	.....	.....	1,940	20.19	39,175
Dawson.....	6	100.00	600	3,433	20.00	68,660
Deer Lodge.....	.....	.....	.....	255	24.20	6,170
Fallon.....	14	91.07	1,275	1,993	20.31	40,480
Fergus.....	24	100.00	2,400	4,269	20.00	85,380
Flathead.....	.....	.....	.....	1,326	21.15	28,040
Gallatin.....	.....	.....	.....	2,777	23.23	64,500
Garfield.....	55	75.00	4,125	4,161	20.00	83,220
Glacier.....	1	100.00	100	1,505	20.08	30,220
Golden Valley.....	2	65.00	130	1,000	19.92	19,925
Granite.....	22	55.23	1,215	1,139	18.84	21,460
Hill.....	4	100.00	400	1,655	20.05	33,180
Jefferson.....	.....	.....	.....	614	18.75	11,510
Judith Basin.....	11	97.73	1,075	1,335	20.86	27,850
Lake.....	.....	.....	.....	1,573	20.26	31,865
Lewis & Clark.....	.....	.....	.....	1,978	23.95	47,370
Liberty.....	3	133.00	400	812	20.00	16,240
Lincoln.....	.....	.....	.....	502	21.92	11,005
Madison.....	26	115.38	3,000	2,488	20.04	49,870
McCone.....	19	100.00	1,900	3,550	20.00	71,000
Meagher.....	7	107.14	750	1,635	15.00	24,525
Mineral.....	1	75.00	75	208	22.60	4,700
Missoula.....	12	103.67	1,244	1,218	21.00	25,578
Musselshell.....	1	100.00	100	959	20.00	19,180
Park.....	8	275.00	2,200	2,369	20.36	48,235
Petroleum.....	3	78.33	235	1,392	20.12	28,010
Phillips.....	23	102.17	2,350	4,258	19.99	85,130
Pondera.....	7	100.00	700	1,206	18.37	22,160
Powder River.....	9	100.00	900	3,215	20.00	64,309
Powell.....	24	78.33	1,880	801	20.91	16,748
Prairie.....	8	60.00	480	1,555	20.00	31,100
Ravalli.....	40	121.75	4,870	1,192	20.60	24,550
Richland.....	4	100.00	400	2,590	19.00	49,212
Roosevelt.....	4	100.00	400	1,666	25.38	42,275
Rosebud.....	8	100.00	800	3,047	20.00	60,940
Sanders.....	2	100.00	200	987	20.00	19,740
Sheridan.....	4	100.00	400	1,063	20.20	21,475
Silver Bow.....	3	91.67	275	182	15.00	2,730
Stillwater.....	.....	.....	.....	2,430	20.01	48,627
Sweet Grass.....	13	106.15	1,380	1,527	20.06	30,640
Teton.....	.....	.....	.....	1,948	20.09	39,140
Toole.....	.....	.....	.....	1,236	20.04	24,775
Treasure.....	.....	.....	.....	560	20.19	11,310
Valley.....	3	100.00	300	3,820	20.00	76,400
Wheatland.....	.....	.....	.....	887	20.00	17,740
Wibaux.....	.....	.....	.....	1,039	19.97	20,755
Yellowstone.....	35	100.00	3,500	2,746	15.05	41,337
THE STATE.....	516	\$ 98.97	\$ 51,069	105,352	\$ 19.94	\$2,100,837

HORSES AND MULES—1942
Tax Levies Extended Against 33⅓% of Assessed Value

	Purebred			Range and Unbroken		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	.....	.....	.....	4,450	\$20.15	\$ 89,655
Big Horn.....	28	\$100.00	\$ 2,800	2,997	20.69	61,990
Blaine.....	29	104.31	3,025	2,597	20.22	52,505
Broadwater.....	10	175.00	1,750	1,101	19.95	21,960
Carbon.....	6	95.83	575	1,806	20.17	36,420
Carter.....	34	83.00	2,825	2,893	20.00	57,660
Cascade.....	16	137.50	2,200	1,813	15.00	27,195
Chouteau.....	5	100.00	500	2,078	20.17	41,915
Custer.....	6	95.83	575	2,536	20.02	50,765
Daniels.....	.....	.....	.....	2,095	20.20	42,320
Dawson.....	9	100.00	900	3,754	20.00	75,080
Deer Lodge.....	.....	.....	.....	244	23.32	5,690
Fallon.....	14	92.14	1,290	2,129	20.42	43,485
Fergus.....	28	100.00	2,800	4,237	20.00	84,740
Flathead.....	.....	.....	.....	1,270	22.87	29,050
Gallatin.....	.....	.....	.....	2,874	23.75	68,265
Garfield.....	89	75.00	6,675	4,930	20.00	98,600
Glacier.....	1	100.00	100	1,578	20.05	31,640
Golden Valley.....	2	65.00	130	1,048	20.23	21,200
Granite.....	25	59.80	1,495	1,386	16.36	22,680
Hill.....	5	100.00	500	1,868	20.45	38,205
Jefferson.....	.....	.....	.....	782	20.24	15,830
Judith Basin.....	10	100.00	1,000	1,243	20.64	25,655
Lake.....	.....	.....	.....	1,722	20.06	34,545
Lewis & Clark.....	.....	.....	.....	1,974	24.16	47,690
Liberty.....	3	116.67	350	755	20.03	15,120
Lincoln.....	.....	.....	.....	499	21.50	10,730
Madison.....	33	100.00	3,300	2,716	20.34	55,235
McCone.....	28	100.00	2,800	4,151	20.00	83,020
Meagher.....	8	100.00	800	1,772	20.00	35,440
Mineral.....	1	75.00	75	173	20.61	3,565
Missoula.....	23	100.00	2,300	1,208	20.00	24,160
Musselshell.....	12	70.00	140	937	20.36	19,080
Park.....	16	100.00	1,600	2,282	20.29	46,305
Petroleum.....	2	50.00	100	1,461	20.05	29,300
Phillips.....	27	90.67	2,475	4,230	20.01	84,660
Pondera.....	4	100.00	400	1,024	19.60	20,077
Powder River.....	20	80.00	1,600	3,190	20.00	63,800
Powell.....	28	85.00	2,380	796	20.33	16,180
Prairie.....	6	45.00	270	1,792	19.27	34,530
Ravalli.....	50	114.10	5,705	1,452	20.67	30,010
Richland.....	8	100.00	800	2,627	20.07	52,750
Roosevelt.....	8	100.00	800	2,195	20.01	43,930
Rosebud.....	7	100.00	700	3,328	20.00	66,560
Sanders.....	2	100.00	200	1,032	20.00	20,640
Sheridan.....	4	112.50	450	1,263	20.00	25,265
Silver Bow.....	2	100.00	200	203	20.30	4,120
Stillwater.....	.....	.....	.....	2,411	20.81	50,177
Sweet Grass.....	15	100.00	1,500	1,627	20.06	32,640
Teton.....	.....	.....	.....	1,773	20.34	36,057
Toole.....	4	150.00	600	1,062	20.00	21,245
Treasure.....	.....	.....	.....	565	20.20	11,415
Valley.....	4	100.00	400	4,166	20.00	83,320
Wheatland.....	.....	.....	.....	925	20.00	18,500
Wibaux.....	.....	.....	.....	1,114	20.00	22,280
Yellowstone.....	40	100.00	4,000	3,381	18.64	63,010
THE STATE.....	662	\$ 95.29	\$ 63,085	111,515	\$20.16	\$2,248,061
1933.....	489	\$ 65.03	\$ 31,802	153,824	\$ 8.46	\$1,301,413
1934.....	436	74.75	32,593	147,399	11.36	1,674,527
1935.....	622	90.87	56,520	128,880	13.48	1,737,099
1936.....	594	88.41	52,518	111,548	16.98	1,894,340
1937.....	608	89.28	54,285	97,306	18.11	1,762,123
1938.....	515	90.62	46,670	91,151	18.71	1,705,122
1939.....	587	93.38	54,815	93,460	18.52	1,730,764
1940.....	542	95.26	51,630	102,339	19.76	2,022,662
1941.....	516	98.97	51,069	105,352	19.94	2,100,837
1942.....	662	95.29	63,085	111,515	20.16	2,248,061

REPORT OF STATE BOARD OF EQUALIZATION

HORSES AND MULES—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,405	\$ 45.15	\$ 153,740	7,753	\$ 31.02	\$ 240,520
Big Horn.....	2,677	39.75	106,420	5,178	31.20	161,585
Blaine.....	2,202	40.02	88,120	4,754	29.90	142,120
Broadwater.....	1,274	40.16	51,160	2,461	31.26	76,920
Carbon.....	3,059	39.98	122,305	4,868	32.60	158,695
Carter.....	2,219	40.00	88,760	5,091	29.14	148,265
Cascade.....	2,823	30.78	86,900	4,660	22.59	105,270
Chouteau.....	1,596	40.02	63,875	3,632	39.92	105,060
Custer.....	1,737	40.18	69,795	4,016	28.87	115,935
Daniels.....	608	39.90	24,260	2,548	24.90	63,435
Dawson.....	1,506	40.00	60,240	4,945	26.19	129,500
Deer Lodge.....	468	42.24	19,770	723	35.88	25,940
Fallon.....	1,406	39.83	56,000	3,413	28.64	97,755
Fergus.....	3,231	40.00	129,240	7,524	28.84	217,020
Flathead.....	1,805	43.29	78,135	3,131	33.91	106,175
Gallatin.....	2,895	41.92	121,355	5,672	32.77	185,855
Garfield.....	1,390	42.00	58,380	5,606	25.99	145,725
Glacier.....	354	39.92	14,130	1,860	23.90	44,450
Golden Valley.....	501	39.72	19,900	1,503	26.58	39,955
Granite.....	845	40.00	34,600	2,026	28.27	57,275
Hill.....	811	39.82	32,295	2,470	26.67	65,875
Jefferson.....	1,092	40.63	44,370	1,706	32.75	55,880
Judith Basin.....	1,315	35.57	46,775	2,661	28.45	75,700
Lake.....	2,424	39.45	95,625	3,997	31.90	127,490
Lewis & Clark.....	1,600	40.69	65,100	3,578	31.43	112,470
Liberty.....	230	39.96	9,190	1,045	24.72	25,820
Lincoln.....	692	44.87	31,050	1,194	35.22	42,055
Madison.....	3,406	40.02	136,305	5,920	31.95	189,175
McCone.....	1,850	40.00	74,000	5,419	27.11	146,900
Meagher.....	1,159	40.00	46,360	2,801	25.57	71,635
Mineral.....	75	40.00	3,000	284	27.38	7,775
Missoula.....	925	39.46	36,498	2,155	29.38	63,220
Musselshell.....	887	40.00	35,480	1,847	29.65	54,760
Park.....	1,977	39.92	78,915	4,354	29.85	129,350
Petroleum.....	442	39.33	17,385	1,837	24.84	45,630
Phillips.....	3,040	40.00	121,595	7,321	28.56	209,075
Pondera.....	1,073	32.39	34,745	2,286	25.20	57,605
Powder River.....	2,827	40.00	113,080	6,051	29.46	178,280
Powell.....	1,854	38.71	71,775	2,679	33.75	90,403
Prairie.....	920	39.87	37,080	2,493	27.54	68,660
Ravalli.....	2,903	37.47	108,775	4,135	33.42	138,195
Richland.....	1,620	40.74	66,410	4,224	27.47	116,022
Roosevelt.....	1,240	49.89	61,870	2,910	35.93	104,545
Rosebud.....	1,728	40.00	69,118	4,783	27.36	130,858
Sanders.....	1,237	40.00	49,480	2,226	31.19	69,420
Sheridan.....	1,628	36.47	59,370	2,695	30.15	81,245
Silver Bow.....	375	35.03	13,135	560	28.82	16,140
Stillwater.....	1,682	39.25	66,012	4,112	27.88	114,639
Sweet Grass.....	1,617	39.64	64,095	3,157	30.45	96,115
Teton.....	1,438	40.08	57,635	3,386	28.58	96,775
Toole.....	288	40.69	11,720	1,524	23.95	36,495
Treasure.....	331	40.60	13,440	891	27.78	24,750
Valley.....	2,501	40.00	100,040	6,324	27.95	176,740
Wheatland.....	769	40.00	30,760	1,656	29.29	48,500
Wibaux.....	600	40.46	24,280	1,639	27.48	45,335
Yellowstone.....	3,120	50.00	156,000	5,901	34.03	200,337
THE STATE.....	87,717	\$ 40.24	\$3,529,848	193,585	\$ 29.35	\$5,681,754

HORSES AND MULES—1942

Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,450	\$39.73	\$ 137,080	7,900	\$28.70	\$ 226,735
Big Horn.....	3,243	40.25	130,520	6,268	31.15	195,310
Blaine.....	2,153	39.81	85,705	4,779	29.55	141,235
Broadwater.....	1,172	40.01	46,890	2,283	30.92	70,600
Carbon.....	2,973	40.01	118,960	4,785	32.59	155,955
Carter.....	2,291	40.00	91,640	5,218	29.19	152,325
Cascade.....	2,722	40.00	108,880	4,551	30.38	138,275
Chouteau.....	1,638	40.01	65,530	3,721	29.01	107,945
Custer.....	1,871	40.09	75,000	4,113	28.63	126,340
Daniels.....	628	39.78	24,980	2,723	24.72	67,300
Dawson.....	1,467	40.00	58,680	5,230	25.75	134,660
Deer Lodge.....	1,499	41.15	20,535	743	35.30	26,225
Fallon.....	1,385	39.73	55,020	3,528	28.29	99,795
Fergus.....	3,296	40.00	131,840	7,561	29.01	219,380
Flathead.....	1,718	45.53	78,215	2,988	35.90	107,265
Gallatin.....	3,032	45.77	138,780	5,906	35.06	207,045
Garfield.....	1,692	42.00	71,064	6,711	26.28	176,339
Glacier.....	356	38.48	13,700	1,935	23.48	45,440
Golden Valley.....	502	39.83	19,995	1,552	26.63	41,325
Granite.....	887	39.84	35,340	2,298	25.90	59,515
Hill.....	788	39.90	31,440	2,661	26.36	70,145
Jefferson.....	1,057	39.53	41,780	1,839	31.33	57,610
Judith Basin.....	1,265	35.81	45,305	2,518	28.58	71,960
Lake.....	2,394	39.90	95,515	4,116	31.60	130,060
Lewis & Clark.....	1,494	40.18	60,035	3,468	31.06	107,725
Liberty.....	268	40.00	10,720	1,026	25.53	26,190
Lincoln.....	644	43.45	27,982	1,143	33.87	38,712
Madison.....	3,470	39.80	138,105	6,219	31.62	196,640
McCone.....	1,844	40.00	73,760	6,023	26.50	159,580
Meagher.....	1,175	40.27	47,320	2,955	28.28	83,560
Mineral.....	121	39.17	4,740	295	28.41	8,380
Missoula.....	874	44.75	39,110	2,105	31.15	65,570
Musselshell.....	865	40.14	34,720	1,804	29.90	53,940
Nankin.....	1,913	39.89	76,315	4,211	29.50	124,220
Petroleum.....	460	40.13	18,460	1,923	24.89	47,860
Phillips.....	2,903	39.92	115,885	7,160	28.35	203,020
Pondera.....	1,166	27.97	32,615	2,194	24.19	53,092
Powder River.....	3,019	40.00	120,760	6,229	29.89	186,160
Powell.....	1,855	39.40	73,092	2,679	34.21	91,652
Prairie.....	896	40.00	35,840	2,694	26.22	70,640
Ravalli.....	2,579	39.04	100,690	4,081	33.42	136,405
Richland.....	1,754	39.90	69,990	4,389	28.47	123,540
Roosevelt.....	997	39.78	39,660	3,200	26.37	84,390
Rosebud.....	1,866	39.87	74,398	5,201	27.24	141,658
Sanders.....	1,128	40.00	45,120	2,162	30.51	65,960
Sheridan.....	1,561	37.00	57,780	2,828	29.52	83,495
Silver Bow.....	362	40.08	14,510	567	33.21	18,830
Stillwater.....	1,665	41.12	68,465	4,076	29.11	118,642
Sweet Grass.....	1,633	40.00	65,320	3,275	30.37	99,460
Teton.....	1,254	40.00	50,160	3,027	28.48	86,217
Toole.....	309	40.70	12,575	1,375	25.03	34,420
Treasure.....	407	40.05	16,300	972	28.51	27,715
Valley.....	2,507	40.00	100,280	6,677	27.56	184,000
Wheatland.....	770	40.00	30,800	1,695	29.09	49,300
Wibaux.....	597	40.09	23,935	1,711	27.01	46,215
Yellowstone.....	3,000	50.00	150,000	6,421	33.80	217,010
THE STATE.....	87,835	\$40.44	\$3,551,836	200,012	\$29.31	\$5,862,982
1933.....	147,838	\$29.89	\$4,418,762	302,151	\$19.04	\$5,751,977
1934.....	145,356	32.88	4,779,927	293,191	22.13	6,487,047
1935.....	134,662	36.40	4,901,960	264,164	25.35	6,695,579
1936.....	118,887	42.13	5,009,187	231,029	30.10	6,956,045
1937.....	102,500	43.40	4,448,688	200,414	31.26	6,265,096
1938.....	91,110	42.26	3,850,771	182,776	30.65	5,602,563
1939.....	88,997	41.46	3,689,887	183,044	29.91	5,475,466
1940.....	87,274	43.42	3,789,539	190,155	30.84	5,863,831
1941.....	87,717	40.24	3,529,848	193,585	29.35	5,681,754
1942.....	87,835	\$40.44	\$3,551,836	200,012	29.31	5,862,982

CATTLE—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Purebred			Coming Yearlings		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	206	\$ 76.80	\$ 15,820	15,230	\$ 25.09	\$ 382,155
Big Horn.....	1,154	80.00	92,315	18,816	24.98	470,180
Blaine.....	444	90.13	40,020	8,457	25.01	211,515
Broadwater.....	454	81.89	37,180	4,155	25.00	103,875
Carbon.....	615	80.20	49,320	6,110	25.05	153,040
Carter.....	339	80.00	27,120	5,702	25.00	142,550
Cascade.....	1,450	75.00	108,750	8,362	20.00	167,240
Chouteau.....	469	77.11	36,165	8,791	25.22	221,720
Custer.....	227	79.74	18,100	8,250	25.30	208,730
Daniels.....	63	80.79	5,090	2,403	25.04	60,175
Dawson.....	178	80.00	14,240	3,612	25.00	90,300
Deer Lodge.....	27	85.00	2,295	869	22.96	19,955
Fallon.....	19	80.00	1,520	3,988	25.06	99,950
Fergus.....	1,619	54.24	87,810	10,140	25.00	253,500
Flathead.....	132	79.62	10,510	2,888	24.90	71,900
Gallatin.....	3,049	70.96	216,345	9,292	25.00	232,280
Garfield.....	93	80.00	7,440	4,314	25.00	107,850
Glacier.....	53	69.43	3,680	1,463	24.97	36,525
Golden Valley.....	190	77.23	14,675	2,811	25.02	70,355
Granite.....	1,133	69.76	79,040	4,292	24.88	106,800
Hill.....	136	90.70	12,335	4,682	25.10	117,525
Jefferson.....	177	80.08	14,175	2,365	25.42	60,125
Judith Basin.....	1,254	69.86	87,610	6,963	25.00	174,075
Lake.....	91	71.37	6,495	6,068	24.98	151,575
Lewis & Clark.....	241	81.43	19,625	5,561	25.03	139,200
Liberty.....	-----	-----	-----	2,136	25.00	53,400
Lincoln.....	71	83.94	5,960	1,320	25.00	33,002
Madison.....	318	81.07	25,780	13,938	25.00	348,450
McCone.....	121	80.00	9,680	4,381	25.00	109,525
Meagher.....	879	66.22	58,210	5,074	25.00	126,850
Mineral.....	-----	-----	-----	283	25.00	7,075
Missoula.....	168	81.10	13,625	2,622	24.98	65,500
Musselshell.....	195	80.00	15,560	2,694	25.00	67,350
Park.....	1,243	66.56	82,740	6,656	25.15	167,415
Petroleum.....	77	79.94	6,155	1,709	25.00	42,720
Phillips.....	566	104.98	59,420	7,565	30.04	227,256
Pondera.....	265	78.85	20,895	2,833	26.29	74,467
Powder River.....	254	80.00	20,320	12,972	25.00	324,300
Powell.....	273	79.87	21,805	5,776	25.19	145,480
Freairie.....	58	79.22	4,595	2,167	25.00	54,180
Ravalli.....	940	73.11	68,723	6,185	20.60	127,413
Richland.....	192	78.54	15,080	4,344	24.75	107,530
Roosevelt.....	79	79.49	6,280	4,181	24.92	104,205
Rosebud.....	182	80.00	14,560	7,919	25.00	197,975
Sanders.....	183	77.92	14,260	3,557	25.00	88,925
Sheridan.....	226	77.96	17,620	3,114	25.01	77,880
Silver Bow.....	74	79.39	5,875	662	26.22	17,360
Stillwater.....	290	79.68	23,107	6,743	25.06	168,985
Sweet Grass.....	383	62.82	24,060	6,018	25.05	150,795
Teton.....	987	67.62	66,745	5,673	25.00	141,825
Toole.....	34	80.00	2,720	3,468	25.01	86,730
Treasure.....	92	80.00	7,360	3,164	25.05	79,285
Valley.....	269	80.00	21,520	7,643	25.00	191,075
Wheatland.....	299	80.00	23,920	3,048	25.00	76,200
Wibaux.....	86	80.00	6,880	2,193	25.00	54,825
Yellowstone.....	260	80.09	20,900	6,527	25.00	163,170
THE STATE.....	22,877	\$ 73.96	\$ 1,691,930	302,149	\$ 24.94	\$ 7,534,243

CATTLE—1942

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Purebred			Coming Yearlings		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	245	\$84.59	\$ 20,725	18,804	\$30.16	\$ 567,078
Big Horn.....	1,052	90.22	94,915	18,546	30.00	556,440
Blaine.....	600	93.97	56,385	9,717	30.02	291,755
Broadwater.....	570	84.64	48,245	4,426	30.00	132,780
Carbon.....	822	85.04	69,900	6,941	29.97	208,005
Carter.....	201	85.00	17,085	7,056	30.00	211,680
Cascade.....	1,711	80.00	136,880	9,439	25.00	235,975
Chouteau.....	497	83.69	41,596	9,862	30.24	298,260
Custer.....	372	95.43	31,780	11,691	30.05	351,275
Daniels.....	86	85.00	7,310	3,174	30.08	95,460
Dawson.....	163	85.00	13,855	4,270	30.00	128,100
Deer Lodge.....	53	63.40	3,360	717	26.63	19,095
Fallon.....	33	87.42	2,885	4,881	29.96	146,225
Fergus.....	2,034	57.17	116,277	11,992	30.00	359,760
Flathead.....	193	80.21	15,480	2,906	30.03	87,270
Gallatin.....	3,233	76.16	246,240	7,743	30.01	232,370
Garfield.....	307	85.00	26,095	5,216	30.00	156,480
Glacier.....	38	84.61	3,215	1,612	30.00	48,365
Golden Valley.....	170	84.56	14,375	2,691	29.98	80,680
Granite.....	1,280	82.64	105,785	4,664	30.00	139,920
Hill.....	159	98.21	15,615	4,975	30.03	149,390
Jefferson.....	222	85.29	18,935	2,486	30.11	74,845
Judith Basin.....	1,431	75.16	107,550	7,260	29.99	217,750
Lake.....	144	75.63	10,890	7,075	30.29	214,290
Lewis & Clark.....	272	85.40	23,230	5,408	31.32	169,360
Liberty.....	20	85.00	1,700	2,822	30.00	84,660
Lincoln.....	52	86.63	4,505	1,266	30.01	38,000
Madison.....	483	81.90	39,560	16,913	29.25	494,740
McCone.....	135	85.00	11,475	5,413	30.00	162,390
Meagher.....	911	75.51	68,790	6,844	33.42	228,720
Mineral.....	.....	.....	.....	310	25.00	7,750
Missoula.....	135	87.04	11,750	2,890	30.00	86,700
Musselshell.....	175	84.31	14,755	4,566	21.17	96,680
Park.....	1,521	78.12	118,815	6,052	30.16	182,515
Petroleum.....	104	85.24	8,865	2,094	29.96	62,736
Phillips.....	551	82.83	45,640	9,024	30.03	270,960
Pondera.....	214	86.02	18,410	2,916	32.86	95,833
Powder River.....	243	85.00	20,655	14,862	30.00	445,860
Powell.....	567	78.56	44,545	5,174	30.91	159,915
Prairie.....	89	85.11	7,575	2,576	30.01	77,305
Ravalli.....	1,004	75.28	75,585	6,596	28.55	188,335
Richland.....	171	84.44	14,440	4,701	29.79	140,030
Roosevelt.....	215	85.04	18,284	4,901	30.02	147,130
Rosebud.....	214	85.00	18,190	8,583	30.00	257,420
Sanders.....	185	80.69	14,927	3,794	30.00	113,820
Sheridan.....	306	85.00	26,011	3,777	30.00	112,310
Silver Bow.....	134	93.99	12,595	905	30.00	27,150
Stillwater.....	351	85.24	29,920	7,258	30.07	218,215
Sweet Grass.....	397	79.02	31,370	5,640	30.01	169,260
Teton.....	975	68.13	66,426	5,696	30.00	170,880
Toole.....	59	85.00	5,015	3,265	30.03	98,050
Treasure.....	229	85.00	19,465	3,887	30.01	116,635
Valley.....	453	85.00	38,505	9,193	30.00	275,790
Wheatland.....	295	85.59	25,250	3,394	30.00	101,820
Wibaux.....	106	85.38	9,050	2,934	30.32	88,365
Yellowstone.....	275	85.00	23,375	7,577	34.97	264,945
THE STATE.....	26,457	\$79.15	\$2,094,056	339,375	\$29.93	\$10,159,137
1933.....	16,201	\$48.63	\$ 787,884	344,812	\$14.86	\$ 5,124,485
1934.....	17,136	43.86	751,547	403,833	12.02	4,853,616
1935.....	18,845	47.26	890,708	360,602	14.73	5,312,900
1936.....	17,248	64.23	1,107,893	299,231	18.65	5,581,643
1937.....	21,064	57.10	1,202,845	199,459	19.62	3,912,720
1938.....	15,187	64.42	978,326	202,197	19.87	4,016,840
1939.....	15,554	66.92	1,040,814	231,399	19.92	4,609,543
1940.....	18,802	68.39	1,285,793	275,089	20.01	5,504,051
1941.....	22,877	73.96	1,691,930	302,149	24.94	7,534,243
1942.....	26,457	79.15	2,094,056	339,375	29.93	10,159,137

CATTLE—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Coming 2 Yr. Olds			Coming 3 Yr. Old Steers and Over and Stock Bulls		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	14,187	\$ 29.79	\$ 422,655	2,226	\$ 49.92	\$ 111,130
Big Horn.....	7,839	30.01	235,240	1,249	50.12	62,605
Blaine.....	3,814	30.13	114,925	574	49.98	28,690
Broadwater.....	2,458	29.98	73,690	205	50.00	10,250
Carbon.....	2,778	30.03	83,435	531	49.94	26,520
Carter.....	2,282	30.00	68,460	294	50.00	14,700
Cascade.....	3,847	25.00	96,175	1,407	45.00	63,315
Chouteau.....	3,876	30.10	116,680	601	50.53	30,370
Custer.....	4,809	30.03	144,430	466	48.99	22,330
Daniels.....	1,240	30.06	37,280	102	49.69	5,068
Dawson.....	1,868	30.00	56,040	143	50.00	7,150
Deer Lodge.....	418	27.74	11,595	221	46.13	10,195
Fallon.....	1,995	29.91	59,680	232	50.21	11,650
Fergus.....	5,983	30.00	179,490	812	50.00	40,600
Flathead.....	1,777	30.04	53,390	179	49.08	8,785
Gallatin.....	5,170	30.03	155,250	454	50.00	22,700
Garfield.....	2,214	30.00	66,420	323	50.00	16,150
Glacier.....	1,465	30.00	43,945	96	49.53	4,755
Golden Valley.....	1,187	30.00	35,610	128	49.84	6,380
Granite.....	1,596	30.94	49,380	313	50.00	15,650
Hill.....	2,228	30.00	66,845	514	49.97	25,685
Jefferson.....	1,099	30.00	32,975	158	50.00	7,905
Judith Basin.....	3,056	29.98	91,625	268	40.99	10,985
Lake.....	2,661	30.14	80,210	353	50.64	17,875
Lewis & Clark.....	3,485	30.26	105,445	918	52.24	47,955
Liberty.....	1,246	30.00	37,380	194	50.00	9,700
Lincoln.....	677	30.01	20,320	58	49.66	2,880
Madison.....	5,253	29.98	157,475	742	49.99	37,095
McCone.....	2,154	30.00	64,620	158	50.00	7,900
Meagher.....	2,441	30.00	73,230	674	50.00	33,700
Mineral.....	185	30.00	5,550	145	50.00	7,250
Missoula.....	2,627	30.00	78,810	236	49.75	11,740
Musselshell.....	1,200	30.00	36,000	159	50.00	7,950
Park.....	4,401	30.62	134,770	225	50.24	11,305
Petroleum.....	987	29.77	29,385	64	49.38	3,160
Phillips.....	3,764	39.83	149,915	298	99.63	29,690
Pondera.....	1,335	31.19	41,640	226	51.42	11,620
Powder River.....	4,759	30.00	142,770	1,074	50.00	53,700
Powell.....	3,462	29.92	103,580	454	35.12	15,945
Prairie.....	1,120	30.03	33,635	115	50.13	5,765
Ravalli.....	4,166	30.56	127,333	1,244	48.30	60,090
Richland.....	2,265	29.36	66,495	250	47.88	11,970
Roosevelt.....	2,320	30.02	69,665	249	50.18	12,495
Rosebud.....	3,273	30.00	98,190	543	50.00	27,150
Sanders.....	2,090	30.00	62,700	295	50.00	14,750
Sheridan.....	2,000	30.01	60,025	227	50.21	11,397
Silver Bow.....	538	25.40	13,665	91	46.54	4,235
Stillwater.....	3,160	30.28	95,695	390	51.83	20,215
Sweet Grass.....	2,942	29.99	88,240	595	50.00	29,750
Teton.....	2,902	30.00	87,060	317	50.00	15,850
Toole.....	1,454	30.00	43,620	167	50.00	8,350
Treasure.....	1,131	30.03	33,970	154	50.00	7,700
Valley.....	4,065	30.00	121,950	390	50.00	19,500
Wheatland.....	2,194	30.00	65,820	187	50.00	9,350
Wibaux.....	1,158	29.14	33,745	87	44.77	3,895
Yellowstone.....	3,361	34.89	117,280	1,050	50.00	52,500
THE STATE.....	157,962	\$ 30.23	\$ 4,775,403	23,825	\$ 49.88	\$ 1,188,495

CATTLE—1942

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming 2 Yr. Olds			Coming 3 Yr. Old Steers and Over and Stock Bulls		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	13,379	\$35.01	\$ 468,400	2,620	\$51.67	\$ 143,225
Big Horn.....	12,461	35.00	436,165	5,830	52.75	307,560
Blaine.....	4,654	35.12	163,455	568	65.05	36,950
Broadwater.....	2,764	35.00	96,740	222	55.00	12,210
Carbon.....	3,527	34.97	123,340	666	54.96	36,603
Carter.....	2,228	35.00	77,980	332	55.00	18,260
Cascade.....	3,757	30.00	112,710	919	50.00	45,950
Chouteau.....	4,571	35.06	160,275	749	55.58	41,630
Custer.....	5,228	33.12	173,170	629	52.27	32,875
Daniels.....	1,490	34.93	52,050	144	57.69	8,307
Dawson.....	1,818	35.00	63,630	173	55.00	9,515
Deer Lodge.....	356	28.82	10,260	136	43.27	5,885
Fallon.....	2,239	34.92	78,195	255	55.18	14,070
Fergus.....	6,240	35.00	218,400	971	55.00	53,405
Flathead.....	1,606	35.01	56,220	177	54.86	9,710
Gallatin.....	5,424	35.00	189,840	352	55.00	19,360
Garfield.....	2,649	35.00	92,715	42	55.00	2,310
Glacier.....	620	34.95	21,670	195	48.36	9,430
Golden Valley.....	1,354	35.02	47,415	114	54.96	6,265
Granite.....	1,623	34.99	56,790	321	55.14	17,700
Hill.....	2,441	34.97	85,365	1,038	55.02	57,108
Jefferson.....	1,364	35.03	47,780	186	55.24	10,275
Judith Basin.....	3,173	35.00	111,055	188	54.57	10,260
Lake.....	2,995	35.13	105,215	518	54.53	28,245
Lewis & Clark.....	3,302	33.46	110,490	512	55.74	28,540
Liberty.....	1,003	35.00	35,105	154	55.00	8,470
Lincoln.....	811	34.58	28,044	94	54.90	5,161
Madison.....	6,003	34.47	206,920	1,228	65.59	80,540
McCone.....	2,496	35.00	87,360	216	55.00	11,880
Meagher.....	3,130	38.41	120,225	515	60.13	30,965
Mineral.....	197	30.00	5,910	170	50.00	8,500
Missoula.....	1,922	35.00	67,270	181	55.00	9,955
Musselshell.....	1,630	34.36	56,000	299	51.32	15,345
Park.....	2,965	35.75	105,996	404	50.04	20,215
Petroleum.....	1,005	35.10	35,280	77	55.00	4,235
Phillips.....	4,422	40.01	176,930	592	74.40	44,041
Pondera.....	1,308	36.26	47,436	265	51.83	13,735
Powder River.....	5,788	35.00	202,580	1,247	55.00	68,585
Powell.....	3,352	35.92	120,420	526	56.90	29,930
Prairie.....	1,275	35.01	44,635	92	55.22	5,080
Ravalli.....	4,228	36.02	152,287	813	54.89	44,625
Richland.....	2,021	35.00	70,350	214	53.84	11,520
Roosevelt.....	2,996	35.02	104,920	409	54.99	22,490
Rosebud.....	3,802	35.00	133,070	592	55.00	32,560
Sanders.....	2,266	35.00	79,310	330	55.00	18,155
Sheridan.....	2,511	35.01	87,910	337	55.10	18,568
Silver Bow.....	410	44.12	18,090	113	57.43	6,490
Stillwater.....	3,611	36.02	130,080	445	55.91	24,882
Sweet Grass.....	3,323	35.04	116,440	517	55.14	28,505
Teton.....	2,860	35.00	100,100	410	54.99	22,545
Toole.....	1,324	35.00	46,340	174	55.00	9,570
Treasure.....	1,555	35.00	54,420	173	55.00	9,515
Valley.....	3,978	35.00	139,230	449	55.00	24,695
Wheatland.....	2,887	35.00	101,045	139	55.00	7,645
Wibaux.....	1,275	35.12	44,780	70	54.71	3,830
Yellowstone.....	4,361	45.05	196,445	1,079	55.12	59,480
THE STATE.....	171,978	\$35.31	\$6,074,253	30,181	\$55.24	\$1,667,363
1933.....	207,767	19.93	4,140,542	52,742	31.48	1,660,232
1934.....	246,814	18.00	4,442,665	67,587	29.10	1,966,759
1935.....	214,557	19.88	4,267,524	48,223	35.96	1,731,392
1936.....	172,708	23.76	4,104,012	39,091	41.35	1,616,485
1937.....	109,801	25.01	2,746,002	19,792	43.96	870,061
1938.....	106,276	25.37	2,695,748	20,639	42.28	872,585
1939.....	128,346	24.99	3,207,030	26,909	43.46	1,169,490
1940.....	144,388	25.06	3,619,081	29,898	42.18	1,261,093
1941.....	157,962	30.23	4,775,403	23,825	49.88	1,188,495
1942.....	171,978	35.31	6,074,253	30,181	55.24	1,667,363

REPORT OF STATE BOARD OF EQUALIZATION

CATTLE—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Stock and Range Cows 3 Yrs. Old and Over			Dairy Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	23,898	\$ 34.74	\$ 820,288	867	\$45.02	\$ 39,035
Big Horn.....	21,203	35.00	742,185	1,337	45.21	60,445
Blaine.....	10,074	35.09	353,515	1,584	45.68	72,360
Broadwater.....	7,146	35.00	250,095	955	45.05	43,025
Carbon.....	9,932	35.00	347,637	1,105	45.00	49,730
Carter.....	8,458	35.00	296,030	259	45.00	11,655
Cascade.....	14,341	29.69	425,775	4,340	40.00	173,600
Chouteau.....	12,838	35.17	451,500	681	45.66	31,085
Custer.....	10,474	35.01	366,705	489	45.01	22,010
Daniels.....	3,087	34.92	107,815	263	42.55	11,190
Dawson.....	5,743	35.00	201,005	134	45.00	6,030
Deer Lodge.....	1,190	33.33	39,660	649	41.74	27,090
Fallon.....	6,091	35.02	213,335	131	44.96	5,890
Fergus.....	15,000	35.00	525,000	1,291	45.00	58,095
Flathead.....	2,834	34.88	98,845	3,720	44.81	166,685
Gallatin.....	8,068	35.06	282,830	5,880	45.14	265,450
Garfield.....	5,410	35.00	189,350	66	45.00	2,970
Glacier.....	2,516	35.13	88,395	207	41.06	8,500
Golden Valley.....	3,312	35.00	115,920	124	43.30	5,370
Granite.....	7,289	35.58	259,315	764	44.99	34,370
Hill.....	7,230	35.11	253,820	862	46.79	40,335
Jefferson.....	4,961	35.00	173,655	1,720	45.87	78,900
Judith Basin.....	9,203	34.96	321,770	1,494	34.98	52,255
Lake.....	4,715	35.18	165,875	5,916	44.90	265,655
Lewis & Clark.....	10,000	36.79	367,860	1,483	44.83	66,480
Liberty.....	4,110	35.00	143,850	.....	.....	.....
Lincoln.....	1,667	34.98	58,310	1,002	44.95	45,044
Madison.....	14,169	35.12	497,625	2,086	45.36	94,615
McCone.....	5,906	35.00	206,710	465	45.00	20,925
Meagher.....	12,118	35.00	424,190	265	44.74	11,855
Mineral.....	185	35.00	6,475	91	45.00	4,095
Missoula.....	2,852	35.00	99,820	1,881	52.64	99,010
Musselshell.....	3,959	35.00	138,565	280	45.00	12,600
Park.....	9,266	35.07	324,930	2,455	49.81	122,275
Petroleum.....	2,434	34.84	84,790	19	45.26	860
Phillips.....	11,211	44.75	501,710	211	53.10	11,205
Pondera.....	3,310	36.82	121,860	1,708	48.44	82,728
Powder River.....	15,379	35.00	538,265	573	45.00	25,785
Powell.....	8,599	35.28	303,380	1,004	44.95	45,125
Prairie.....	3,367	35.00	117,870	86	45.17	3,885
Ravalli.....	4,192	35.56	149,060	8,365	45.15	377,683
Richland.....	6,057	34.91	211,435	296	43.99	13,020
Roosevelt.....	5,611	35.04	196,620	859	45.82	39,360
Rosebud.....	11,844	35.00	414,540	251	45.00	11,295
Sanders.....	3,477	35.00	121,695	2,034	45.00	91,530
Sheridan.....	6,012	35.00	210,445	89	44.66	3,975
Silver Bow.....	1,147	30.26	34,710	1,470	40.07	58,900
Stillwater.....	7,599	35.34	268,532	1,903	45.55	86,683
Sweet Grass.....	8,740	35.02	306,115	1,419	44.88	63,680
Teton.....	9,222	35.00	322,770	1,418	50.44	71,520
Toole.....	6,032	35.25	212,630	.....	.....	.....
Treasure.....	4,307	34.91	150,340	118	44.84	5,290
Valley.....	9,044	35.00	316,540	1,506	45.00	67,770
Wheatland.....	5,413	35.00	189,455	359	45.00	16,155
Wibaux.....	2,640	33.81	89,280	884	44.10	38,985
Yellowstone.....	19,131	39.44	754,505	4,243	53.55	227,210
THE STATE.....	424,013	\$ 35.34	\$14,985,202	73,661	\$ 45.50	\$3,351,273

CATTLE—1942

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Stock and Range Cows 3 Yrs. Old and Over			Dairy Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	24,137	\$40.04	\$ 966,400	885	\$49.32	\$ 44,180
Big Horn.....	25,985	40.00	1,039,360	1,617	50.00	80,850
Blaine.....	11,756	40.05	470,860	1,855	56.34	104,510
Broadwater.....	7,152	40.00	286,080	1,007	50.00	50,350
Carbon.....	10,423	40.00	416,895	1,810	49.97	90,445
Carter.....	10,061	40.00	402,440	279	50.00	13,950
Cascade.....	15,345	35.00	537,075	4,293	45.00	193,185
Chouteau.....	14,641	40.22	588,850	770	50.78	39,100
Custer.....	12,229	39.90	487,910	771	51.61	39,795
Daniels.....	4,096	39.99	163,785	223	47.71	10,640
Dawson.....	7,010	40.00	280,400	132	50.00	6,600
Deer Lodge.....	1,116	37.60	41,950	657	45.03	29,585
Fallon.....	7,016	40.01	280,695	117	50.00	5,850
Fergus.....	18,275	40.00	731,000	1,655	50.00	82,750
Flathead.....	3,224	40.04	129,110	3,771	50.00	188,565
Gallatin.....	9,255	40.06	370,820	5,873	50.98	299,450
Garfield.....	6,896	40.00	275,840	91	51.00	4,641
Glacier.....	3,187	39.95	127,335	229	48.91	11,200
Golden Valley.....	4,211	40.04	168,610	163	49.94	8,140
Granite.....	7,917	40.00	316,680	726	50.00	36,300
Hill.....	7,336	40.13	294,430	926	51.87	48,030
Jefferson.....	5,464	40.19	219,625	1,700	50.86	86,460
Judith Basin.....	10,351	40.01	414,240	1,604	39.97	64,115
Lake.....	5,026	39.81	200,080	6,433	49.63	319,290
Lewis & Clark.....	11,422	40.64	464,165	1,435	49.37	70,850
Liberty.....	4,455	40.00	178,200	.....	.....	.....
Lincoln.....	1,866	40.07	74,780	980	49.77	48,775
Madison.....	14,204	42.19	599,338	3,313	34.62	114,685
McCone.....	6,803	40.00	272,120	691	50.00	34,550
Meagher.....	13,102	41.65	545,720	273	50.00	13,650
Mineral.....	192	35.00	6,720	85	45.00	3,825
Missoula.....	3,267	40.00	130,680	2,167	52.00	112,680
Musselshell.....	3,936	39.43	155,184	358	49.20	17,615
Park.....	9,640	40.07	386,280	2,367	55.55	131,490
Petroleum.....	3,115	39.84	124,089	40	47.75	1,910
Phillips.....	13,308	44.73	595,270	241	59.36	14,305
Pondera.....	3,627	40.70	147,650	1,621	54.08	87,670
Powder River.....	16,432	40.00	657,280	673	50.00	33,650
Powell.....	8,549	40.29	344,457	969	48.87	47,355
Prairie.....	4,220	40.01	168,825	105	50.00	5,250
Ravalli.....	4,434	44.97	199,390	8,462	50.75	429,450
Richland.....	7,747	39.71	307,600	197	60.92	12,000
Roosevelt.....	6,613	40.01	264,570	1,368	50.00	68,400
Rosebud.....	13,630	40.00	545,200	523	50.10	26,200
Sanders.....	3,747	40.00	149,880	2,118	50.00	105,900
Sheridan.....	7,174	40.00	286,970	87	50.00	4,350
Silver Bow.....	1,182	40.29	47,620	1,394	50.29	70,100
Stillwater.....	9,013	40.15	361,840	2,168	51.15	110,940
Sweet Grass.....	9,926	40.03	397,310	1,573	50.00	78,650
Teton.....	9,112	40.00	364,480	2,001	52.86	105,765
Toole.....	6,545	40.01	261,870	124	50.48	6,260
Treasure.....	4,309	40.00	172,360	157	50.01	7,860
Valley.....	11,377	40.00	455,080	1,715	50.00	85,750
Wheatland.....	6,661	40.00	266,440	409	50.00	20,450
Wibaux.....	3,218	39.82	128,140	997	49.90	49,755
Yellowstone.....	20,231	40.83	826,004	5,190	57.13	296,510
THE STATE.....	475,166	\$40.19	\$19,095,982	81,388	\$50.06	\$4,074,581
1933.....	485,253	21.33	10,351,586	84,943	33.73	2,865,491
1934.....	566,400	19.12	10,829,604	87,595	29.62	2,594,306
1935.....	508,040	21.94	11,118,825	84,367	33.84	2,854,747
1936.....	448,493	27.96	12,537,707	76,996	38.89	2,994,089
1937.....	320,704	29.48	9,455,920	71,118	39.50	2,809,447
1938.....	280,595	30.09	8,441,769	61,511	40.02	2,461,542
1939.....	309,595	30.26	9,370,047	64,044	40.40	2,581,362
1940.....	362,001	30.31	11,003,647	71,204	40.75	2,901,833
1941.....	424,013	35.34	14,985,202	73,661	45.50	3,351,273
1942.....	475,166	40.19	19,095,982	81,388	50.06	4,074,581

ALL CATTLE—1941

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Number	Av. Val.	Value
Beaverhead.....	56,614	\$31.81	\$ 1,801,083
Big Horn.....	51,598	32.23	1,662,970
Blaine.....	24,947	32.91	821,025
Broadwater.....	15,373	33.70	518,115
Carbon.....	21,071	33.68	709,682
Carter.....	17,334	32.34	560,515
Cascade.....	33,747	30.67	1,034,855
Chouteau.....	27,256	32.56	887,520
Custer.....	24,715	31.67	782,805
Daniels.....	7,158	31.66	226,618
Dawson.....	11,678	32.09	374,765
Deer Lodge.....	3,374	32.84	110,790
Fallon.....	12,456	31.47	392,025
Fergus.....	34,845	32.85	1,144,495
Flathead.....	11,530	35.57	410,115
Gallatin.....	31,913	36.81	1,174,855
Garfield.....	12,420	31.41	390,180
Glacier.....	5,800	32.03	185,800
Golden Valley.....	7,752	32.10	248,310
Granite.....	15,387	35.39	544,555
Hill.....	15,652	33.00	516,545
Jefferson.....	10,480	35.09	367,735
Judith Basin.....	22,238	33.20	738,320
Lake.....	19,804	34.72	687,685
Lewis & Clark.....	21,688	34.42	746,565
Liberty.....	7,686	31.79	244,330
Lincoln.....	4,795	34.52	165,516
Madison.....	36,506	31.80	1,161,040
McCone.....	13,155	31.81	419,360
Meagher.....	21,451	33.90	728,035
Mineral.....	889	34.25	30,445
Missoula.....	10,386	35.48	368,505
Musselshell.....	8,487	32.76	278,025
Park.....	24,246	34.79	843,435
Petroleum.....	5,290	31.58	167,070
Phillips.....	23,615	41.47	979,196
Pondera.....	9,677	36.50	353,210
Powder River.....	35,011	31.56	1,105,140
Powell.....	19,568	32.47	635,315
Prairie.....	6,913	31.81	219,930
Ravalli.....	25,092	36.28	910,302
Richland.....	13,404	31.75	425,530
Roosevelt.....	13,299	32.23	428,625
Rosebud.....	24,012	31.81	763,710
Sanders.....	11,636	33.86	393,860
Sheridan.....	11,668	32.68	381,342
Silver Bow.....	3,982	33.84	134,745
Stillwater.....	20,085	33.02	663,217
Sweet Grass.....	20,097	32.97	662,640
Teton.....	20,519	34.40	705,770
Toole.....	11,155	31.74	354,050
Treasure.....	8,966	31.67	283,945
Valley.....	22,917	32.22	738,355
Wheatland.....	11,500	33.12	380,900
Wibaux.....	7,048	32.29	227,610
Yellowstone.....	34,572	38.63	1,335,465
THE STATE.....	1,004,487	\$33.38	\$33,526,546

ALL CATTLE—1942

Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Av. Val.	Value
Beaverhead.....	60,070	\$36.79	\$ 2,210,008
Big Horn.....	65,491	38.40	2,515,290
Blaine.....	29,150	38.56	1,123,915
Broadwater.....	16,141	38.81	626,405
Carbon.....	24,189	39.07	945,188
Carter.....	20,157	36.78	741,395
Cascade.....	35,464	35.58	1,261,775
Chouteau.....	31,090	37.62	1,169,711
Custer.....	30,920	36.12	1,116,805
Daniels.....	9,213	36.64	337,552
Dawson.....	13,566	37.01	502,100
Deer Lodge.....	3,035	36.29	110,135
Fallon.....	14,541	36.31	527,920
Fergus.....	41,167	37.93	1,561,592
Flathead.....	11,877	40.95	486,355
Gallatin.....	31,880	42.60	1,358,080
Garfield.....	15,201	36.71	558,081
Glacier.....	5,881	37.62	221,215
Golden Valley.....	8,703	37.40	325,485
Granite.....	16,531	40.72	673,175
Hill.....	16,875	38.34	649,938
Jefferson.....	11,422	40.09	457,920
Judith Basin.....	24,007	38.48	924,970
Lake.....	22,191	39.57	878,010
Lewis & Clark.....	22,351	38.77	866,635
Liberty.....	8,454	36.45	308,135
Lincoln.....	5,069	39.31	199,265
Madison.....	42,144	36.44	1,535,783
McCone.....	15,754	36.80	579,775
Meagher.....	24,775	40.69	1,008,070
Mineral.....	954	34.28	32,705
Missoula.....	10,562	39.67	419,035
Musselshell.....	10,964	32.43	355,579
Park.....	22,949	40.89	945,311
Petroleum.....	6,435	36.85	237,115
Phillips.....	28,138	40.77	1,117,149
Pondera.....	9,951	41.27	410,734
Powder River.....	39,245	36.40	1,428,610
Powell.....	19,137	39.02	746,622
Prairie.....	8,357	36.94	308,670
Ravalli.....	25,537	42.67	1,089,672
Richland.....	15,051	36.94	555,940
Roosevelt.....	16,502	37.92	625,794
Rosebud.....	27,344	37.03	1,012,650
Sanders.....	12,440	38.74	481,992
Sheridan.....	14,192	37.85	537,119
Silver Bow.....	4,138	43.99	182,045
Stillwater.....	22,846	38.34	875,877
Sweet Grass.....	21,376	38.43	821,535
Teton.....	21,054	39.43	830,196
Toole.....	11,491	37.17	427,105
Treasure.....	10,310	36.88	380,255
Valley.....	27,165	37.51	1,019,050
Wheatland.....	13,785	37.91	522,650
Wibaux.....	8,600	37.73	324,520
Yellowstone.....	38,713	43.05	1,666,759
THE STATE.....	1,124,545	\$38.38	\$43,165,372
1933.....	1,191,718	20.92	24,930,220
1934.....	1,389,365	18.31	25,438,497
1935.....	1,234,634	21.23	26,209,006
1936.....	1,053,767	26.52	27,941,829
1937.....	741,938	28.30	20,996,995
1938.....	686,385	28.36	19,466,810
1939.....	775,847	28.33	21,978,316
1940.....	902,382	28.34	25,575,598
1941.....	1,004,487	33.38	33,526,546
1942.....	1,124,545	38.38	43,165,372

REPORT OF STATE BOARD OF EQUALIZATION

SHEEP—1941

Tax Levies Extended Against 33½% of Assessed Value

	Stock Bucks and Purebreds			Coming Yearlings		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,221	\$ 7.00	\$ 22,556	33,840	\$ 5.00	\$ 169,200
Big Horn.....	1,292	7.66	9,898	28,372	5.00	141,860
Blaine.....	2,079	7.38	15,345	37,330	5.02	187,250
Broadwater.....	643	8.96	5,761	6,043	4.96	29,965
Carbon.....	915	7.19	6,578	9,163	4.98	45,632
Carter.....	3,107	7.63	21,844	31,741	5.00	158,705
Cascade.....	868	12.00	10,416	25,713	4.50	115,709
Chouteau.....	529	7.33	3,878	9,146	5.00	45,730
Custer.....	959	7.12	6,830	13,064	5.01	65,485
Daniels.....	293	7.00	2,052	3,703	5.00	18,515
Dawson.....	604	8.00	4,832	12,088	5.00	60,440
Deer Lodge.....	41	12.07	495	1,401	5.04	7,060
Fallon.....	535	6.83	3,655	7,578	5.28	39,990
Fergus.....	1,314	7.22	9,488	18,082	5.00	90,410
Flathead.....	587	11.06	6,495	415	5.06	2,100
Gallatin.....	1,883	8.92	16,805	6,868	5.00	34,345
Garfield.....	1,136	7.00	7,952	12,529	5.00	62,645
Glacier.....	689	7.00	4,823	18,255	5.09	92,905
Golden Valley.....	780	7.13	5,566	4,510	5.00	22,550
Granite.....	255	7.47	1,905	3,579	5.47	19,574
Hill.....	391	20.91	8,175	4,752	5.20	24,705
Jefferson.....	181	8.56	1,550	2,967	5.00	14,835
Judith Basin.....	1,116	7.50	8,372	8,688	5.01	43,535
Lake.....	295	7.02	2,070	3,350	5.06	16,950
Lewis & Clark.....						
Liberty.....	411	7.00	2,850	1,912	5.00	9,560
Lincoln.....	58	9.41	546	372	5.00	1,860
Madison.....	2,688	7.18	19,310	18,775	5.01	93,995
McCone.....	571	7.16	4,087	10,611	5.00	53,055
Meagher.....	1,840	7.00	12,880	35,897	5.00	179,485
Mineral.....						
Missoula.....	47	6.00	282	338	4.50	1,521
Musselshell.....	502	7.18	3,604	11,735	5.00	58,675
Park.....	1,417	7.16	10,144	9,632	5.01	48,232
Petroleum.....	777	6.99	5,431	7,020	5.05	35,437
Phillips.....	1,162	7.66	8,904	19,826	6.03	119,504
Pondera.....	381	9.62	3,666	11,719	5.19	60,802
Powder River.....	1,575	7.00	11,025	25,360	5.00	126,800
Powell.....	730	8.00	5,838	10,337	5.00	51,687
Prairie.....	644	6.91	4,452	13,909	5.00	69,546
Ravalli.....	381	8.42	3,208	2,946	4.99	14,714
Richland.....	226	7.00	1,582	3,133	5.00	15,665
Roosevelt.....	258	8.50	2,193	3,563	5.00	17,815
Rosebud.....	871	7.00	6,097	30,608	5.00	153,040
Sanders.....	196	7.13	1,398	3,312	5.00	16,560
Sheridan.....	152	7.00	1,064	3,930	5.00	19,650
Silver Bow.....	76	5.86	445	210	4.50	945
Stillwater.....	1,257	7.93	9,971	12,462	5.02	62,545
Sweet Grass.....	1,212	6.92	8,384	15,450	5.00	77,250
Teton.....	1,208	7.41	8,946	16,138	5.00	80,690
Toole.....	651	7.02	4,572	16,944	5.00	84,720
Treasure.....	125	7.00	875	316	5.98	1,887
Valley.....	985	7.22	7,115	12,029	5.00	60,145
Wheatland.....	1,556	6.99	10,876	15,058	5.00	75,290
Wibaux.....	134	7.12	955	2,024	5.00	10,120
Yellowstone.....	625	9.00	5,625	17,000	5.00	85,000
THE STATE.....	46,429	\$ 7.62	\$ 353,696	635,743	\$ 5.03	\$ 3,196,290

SHEEP—1942

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Stock Bucks and Purebreds			Coming Yearlings		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,360	\$ 7.98	\$ 26,822	37,896	\$5.53	\$ 209,511
Big Horn.....	1,197	8.19	9,800	38,872	5.45	211,893
Blaine.....	2,201	11.25	24,765	37,323	4.99	186,415
Broadwater.....	467	8.00	3,736	9,973	5.50	54,859
Carbon.....	1,020	8.12	8,285	11,930	5.54	66,080
Carter.....	3,859	8.03	30,997	41,796	5.50	229,887
Cascade.....	874	8.00	6,990	31,112	5.00	155,560
Chouteau.....	417	8.77	3,656	9,225	5.50	50,748
Custer.....	1,116	8.02	8,954	15,267	5.57	85,039
Daniels.....	400	8.33	3,331	5,510	5.34	29,412
Dawson.....	772	8.00	6,176	12,169	5.50	66,931
Deer Lodge.....	46	13.15	605	1,453	5.49	7,975
Fallon.....	746	8.02	5,985	10,822	5.55	60,102
Fergus.....	1,204	8.38	10,087	24,014	6.00	144,084
Flathead.....	681	11.79	8,030	434	5.40	2,345
Gallatin.....	1,480	10.43	15,445	13,008	5.48	71,405
Garfield.....	1,475	8.00	11,800	18,285	5.50	100,570
Glacier.....	541	8.78	4,748	19,617	5.50	107,894
Golden Valley.....	809	8.34	6,750	5,485	5.82	31,902
Granite.....	285	8.02	2,285	3,754	5.48	20,565
Hill.....	1,237	10.45	12,933	1,891	5.51	10,415
Jefferson.....	242	9.97	2,413	6,522	5.50	35,874
Judith Basin.....	1,109	8.03	8,904	11,070	5.51	60,945
Lake.....	502	8.73	4,385	3,933	5.56	21,880
Lewis & Clark.....						
Liberty.....	253	8.00	2,024	551	5.50	3,031
Lincoln.....	128	9.07	1,161	374	5.51	2,061
Madison.....	3,617	8.36	30,254	21,969	5.40	118,763
McCone.....	745	8.23	6,135	14,121	5.50	77,664
Meagher.....	1,857	8.01	14,872	34,317	5.50	188,743
Mineral.....						
Missoula.....	54	8.00	432	230	5.50	1,265
Musselshell.....	706	8.22	5,806	9,996	5.65	56,512
Park.....	1,508	7.98	12,028	9,754	5.20	50,748
Petroleum.....	545	8.05	4,385	5,101	5.53	28,194
Phillips.....	1,223	8.62	10,543	11,653	6.01	70,038
Pondera.....	616	10.56	6,503	19,416	4.97	96,417
Powder River.....	1,789	8.00	14,312	16,906	5.50	92,985
Powell.....	689	9.52	6,556	8,980	5.51	49,454
Prairie.....	724	8.70	6,301	14,727	5.00	73,635
Ravalli.....	447	8.81	3,936	2,158	5.48	11,829
Richland.....	216	7.99	1,725	3,472	5.37	18,656
Roosevelt.....	284	8.42	2,391	5,994	5.36	32,105
Rosebud.....	1,198	8.00	9,584	41,890	5.50	230,395
Sanders.....	250	8.05	2,012	2,063	5.50	11,348
Sheridan.....	217	8.00	1,735	3,363	5.50	18,497
Silver Bow.....	70	7.57	530	150	5.50	825
Stillwater.....	1,020	9.40	9,592	9,969	5.52	54,995
Sweet Grass.....	1,118	8.04	8,984	17,603	5.50	96,849
Teton.....	1,233	8.06	9,942	16,456	5.50	90,533
Toole.....	905	10.95	9,907	16,048	5.50	88,266
Treasure.....	87	8.00	696	402	5.55	2,230
Valley.....	1,236	8.74	10,803	15,332	5.50	84,326
Wheatland.....	1,619	8.01	12,962	21,021	5.50	115,615
Wibaux.....	169	8.14	1,375	2,420	5.60	13,555
Yellowstone.....	600	10.00	6,000	16,000	6.50	104,000
THE STATE.....	51,163	\$ 8.63	\$ 441,368	713,797	\$5.47	\$3,905,823
1933.....	53,019	5.24	277,934	570,506	1.99	1,134,429
1934.....	53,626	7.43	398,252	600,003	3.96	2,376,808
1935.....	51,413	5.50	282,700	571,055	3.44	1,962,575
1936.....	46,249	6.20	286,596	383,319	4.26	1,633,433
1937.....	38,247	6.58	251,726	295,719	4.45	1,316,441
1938.....	33,117	6.44	213,375	367,569	4.46	1,639,699
1939.....	33,451	6.56	219,511	556,948	4.52	2,511,961
1940.....	38,555	6.60	254,305	630,460	4.52	2,849,386
1941.....	46,429	7.62	353,696	635,743	5.03	3,196,290
1942.....	51,163	8.63	441,368	713,797	5.47	3,905,823

SHEEP—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Coming 2, 3 and 4 Yr. Olds			Coming 5 Yr. Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	67,985	\$ 6.44	\$ 437,516	33,038	\$ 4.08	\$ 134,932
Big Horn.....	44,672	6.37	284,358	11,991	4.00	47,964
Blaine.....	54,720	6.50	355,730	17,879	4.00	71,540
Broadwater.....	9,908	6.55	64,908	4,372	4.00	17,488
Carbon.....	22,580	6.50	146,767	7,850	4.01	31,459
Carter.....	76,541	6.50	497,522	20,999	4.00	83,996
Cascade.....	45,100	5.89	265,775	10,362	2.00	24,720
Chouteau.....	19,012	6.50	123,592	4,096	4.00	16,390
Custer.....	29,282	6.50	190,477	3,449	4.00	13,796
Daniels.....	8,066	6.51	52,473	3,647	3.99	14,556
Dawson.....	15,405	6.50	100,130	6,906	4.00	27,624
Deer Lodge.....	2,552	6.38	16,275	7,797	4.03	15,298
Fallon.....	13,288	6.57	87,269	7,939	6.00	47,634
Fergus.....	29,852	6.00	179,112	440	3.48	1,530
Flathead.....	2,172	6.57	14,275			
Gallatin.....	14,874	6.51	96,875	4,821	4.01	19,335
Garfield.....	39,005	6.50	253,542	8,670	4.00	34,680
Glacier.....	20,408	6.47	132,053	11,711	3.74	43,744
Golden Valley.....	18,046	6.49	117,288	6,364	4.00	25,487
Granite.....	3,077	6.61	20,334	2,881	4.00	11,524
Hill.....	9,345	6.50	60,707	2,215	4.00	8,860
Jefferson.....	4,644	6.53	30,327	3,365	4.00	13,460
Judith Basin.....	31,030	6.50	201,777	5,613	4.00	22,474
Lake.....	10,210	6.48	66,184	3,257	4.00	13,027
Lewis & Clark.....						
Liberty.....	9,363	6.50	60,860	2,538	4.00	10,152
Lincoln.....	469	6.49	3,044	248	4.00	992
Madison.....	45,542	6.51	296,443	16,167	4.18	67,610
McCone.....	19,502	6.50	126,764	5,492	4.00	21,968
Meagher.....	48,896	6.50	317,826	14,522	4.00	58,088
Mineral.....						
Missoula.....	224	6.00	1,344			
Musselshell.....	12,939	6.50	84,110	7,391	4.00	29,564
Nankin.....	21,930	6.52	142,895	13,625	4.15	56,574
Petroleum.....	18,000	6.47	116,503	7,864	3.96	31,137
Phillips.....	38,351	7.47	286,295	12,825	4.03	51,730
Pondera.....	23,950	6.41	153,552	6,527	3.98	25,958
Powder River.....	40,190	6.50	260,910	11,138	4.00	44,552
Powell.....	25,574	6.43	164,413	11,946	4.00	47,784
Prairie.....	19,586	6.44	126,142	7,200	4.00	28,803
Ravalli.....	7,026	6.50	45,635	2,548	4.14	10,558
Richland.....	5,992	6.45	38,661	3,132	4.02	12,592
Roosevelt.....	6,215	6.52	40,532	2,935	4.00	11,740
Rosebud.....	38,864	6.50	252,614	6,425	4.00	25,700
Sanders.....	4,171	6.50	27,118	1,459	4.00	5,836
Sheridan.....	2,905	6.50	18,885	2,353	4.00	9,412
Silver Bow.....	1,125	6.00	6,750	1,000	3.50	3,500
Stillwater.....	22,913	6.50	148,916	7,673	4.01	30,737
Sweet Grass.....	45,527	6.50	295,941	17,337	4.14	71,848
Teton.....	41,211	6.50	267,890	7,523	4.00	30,092
Toole.....	24,130	6.50	156,851	6,401	4.00	25,604
Treasure.....	3,429	6.44	22,090	652	3.77	2,458
Valley.....	25,870	6.50	168,155	8,426	4.00	33,704
Wheatland.....	53,404	6.50	347,126	13,811	4.00	55,244
Wibaux.....	4,071	6.64	27,030	475	4.01	1,905
Yellowstone.....	25,650	6.50	166,725	20,500	4.00	82,000
THE STATE.....	1,228,793	\$ 6.48	\$ 7,967,287	405,795	\$ 4.02	\$ 1,629,360

SHEEP—1942

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming 2, 3 and 4 Yr. Olds			Coming 5 Yr. Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	70,553	\$6.97	\$ 492,070	29,790	\$4.50	\$ 133,981
Big Horn.....	42,414	7.00	296,908	13,798	4.50	62,085
Blaine.....	63,159	7.00	442,350	18,334	4.50	82,925
Broadwater.....	9,076	7.00	63,532	6,393	4.50	28,772
Carbon.....	27,080	7.00	189,512	7,159	4.50	32,246
Carter.....	101,253	7.00	708,771	21,570	4.50	97,069
Cascade.....	46,366	7.00	324,560	.....	.....	.....
Chouteau.....	19,792	7.00	138,556	6,597	4.50	29,695
Custer.....	40,218	6.97	280,131	10,026	4.52	45,405
Daniels.....	11,644	6.97	81,108	3,322	4.64	15,427
Dawson.....	19,759	7.00	138,313	7,914	4.50	35,618
Deer Lodge.....	3,730	6.43	23,980	8	7.50	60
Fallon.....	18,144	7.00	127,014	3,992	4.51	17,989
Fergus.....	32,736	7.00	229,152	12,958	5.00	64,790
Flathead.....	2,241	6.96	15,595	507	4.35	2,205
Gallatin.....	13,096	7.00	91,700	4,554	4.49	20,475
Garfield.....	47,821	7.00	334,747	13,408	4.50	60,335
Glacier.....	23,764	6.61	157,078	9,282	4.59	42,569
Golden Valley.....	24,595	7.00	172,161	7,127	4.49	32,027
Granite.....	5,805	7.00	40,635	2,373	4.50	10,685
Hill.....	10,011	6.91	69,210	5,406	4.48	24,222
Jefferson.....	4,945	7.00	34,615	3,431	4.50	15,442
Judith Basin.....	32,197	7.00	225,519	5,895	4.52	26,657
Lake.....	13,190	7.05	92,960	2,526	4.55	11,495
Lewis & Clark.....	.....	.....	.....	.....	.....	.....
Liberty.....	8,390	7.00	58,730	3,419	4.50	15,386
Lincoln.....	594	6.96	4,135	291	4.67	1,358
Madison.....	48,313	7.36	355,793	18,580	4.43	82,278
McCone.....	23,461	7.00	164,227	8,589	4.50	38,618
Meagher.....	56,259	7.00	393,813	19,980	4.50	89,912
Mineral.....	.....	.....	.....	.....	.....	.....
Missoula.....	240	7.00	1,680	.....	.....	.....
Musselshell.....	14,911	6.85	102,169	9,310	4.53	42,142
Park.....	27,295	7.00	191,169	15,457	4.52	69,936
Petroleum.....	23,208	6.95	161,338	6,143	4.48	27,543
Phillips.....	40,166	7.39	296,942	10,210	4.51	46,037
Pondera.....	22,976	6.87	157,875	6,310	4.30	27,158
Powder River.....	46,975	7.00	328,825	12,270	4.50	55,215
Powell.....	21,911	7.01	153,494	10,999	4.59	50,519
Prairie.....	20,132	7.00	140,933	9,520	4.50	42,840
Ravalli.....	8,933	7.01	62,629	2,230	4.68	10,428
Richland.....	7,811	6.80	53,097	3,352	4.44	14,871
Roosevelt.....	6,436	7.00	45,053	2,108	4.50	9,482
Rosebud.....	45,372	7.00	317,604	10,563	4.50	47,533
Sanders.....	4,953	7.00	34,672	1,746	4.50	7,860
Sheridan.....	5,463	7.00	38,241	1,764	4.50	7,942
Silver Bow.....	950	7.00	6,650	853	4.50	3,810
Stillwater.....	22,433	6.88	154,348	7,268	5.72	41,550
Sweet Grass.....	41,470	7.00	290,330	17,425	4.51	78,501
Teton.....	11,214	7.00	288,498	7,966	4.50	35,856
Toole.....	25,787	7.00	180,509	8,706	4.50	39,192
Treasure.....	2,714	7.05	19,137	1,526	4.41	6,736
Valley.....	34,126	7.00	238,882	9,246	4.50	41,607
Wheatland.....	54,943	7.00	384,601	13,613	4.50	61,259
Wibaux.....	4,594	7.15	32,860	1,437	4.56	6,550
Yellowstone.....	24,150	7.50	181,125	19,000	5.50	104,500
THE STATE.....	1,369,769	\$7.02	\$9,609,536	436,251	\$4.58	\$1,998,853
1933.....	1,337,905	2.99	4,003,251	.....	.....	.....
1934.....	1,292,268	4.99	6,455,688	.....	.....	.....
1935.....	1,278,891	3.95	5,052,083	.....	.....	.....
1936.....	1,195,970	5.22	6,244,381	.....	.....	.....
1937.....	989,413	5.86	5,798,245	220,506	\$3.33	\$ 735,227
1938.....	808,395	5.97	4,829,969	398,937	3.46	1,381,141
1939.....	815,956	5.99	4,891,228	427,188	3.50	1,493,854
1940.....	1,040,318	6.00	6,239,042	353,224	3.49	1,233,917
1941.....	1,228,793	6.48	7,967,287	405,795	4.02	1,629,360
1942.....	1,369,769	7.02	9,609,536	436,251	4.58	1,998,853

SHEEP—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	33,679	\$ 2.88	\$ 96,941	171,763	\$ 5.01	\$ 861,145
Big Horn.....	6,794	2.03	13,794	93,121	5.35	497,874
Blaine.....	35,299	2.01	70,950	147,307	4.76	700,815
Broadwater.....	6,973	2.00	13,946	27,939	4.73	132,068
Carbon.....	16,731	2.00	33,462	57,239	4.61	263,898
Carter.....	20,567	2.00	41,134	152,955	5.25	803,201
Cascade.....				82,043	5.03	416,621
Chouteau.....	11,021	2.00	22,071	43,804	4.83	211,661
Custer.....	8,790	2.81	24,676	55,544	5.42	301,264
Daniels.....	5,022	2.00	10,044	20,731	4.71	97,640
Dawson.....	6,208	2.00	12,416	41,211	4.99	205,442
Deer Lodge.....				3,994	5.97	23,830
Fallon.....	6,417	2.01	12,872	31,615	5.04	159,084
Fergus.....	19,256	4.00	77,024	76,443	5.28	403,668
Flathead.....	2,329	2.14	4,975	5,943	4.94	29,375
Gallatin.....	9,841	2.00	19,725	38,287	4.89	187,085
Garfield.....	7,504	2.00	15,008	68,844	5.43	373,827
Glacier.....	12,313	2.00	24,686	63,376	4.70	298,211
Golden Valley.....	8,810	2.01	17,726	38,510	4.90	188,617
Granite.....	3,534	2.00	7,068	13,326	4.53	60,405
Hill.....	8,232	2.00	16,504	24,935	4.77	118,951
Jefferson.....	1,002	2.00	2,004	12,159	5.11	62,176
Judith Basin.....	20,619	2.00	41,328	67,066	4.73	317,486
Lake.....	6,138	2.00	12,294	23,250	4.75	110,525
Lewis & Clark.....	82,658	4.87	402,340	82,658	4.87	402,340
Liberty.....	7,224	2.00	14,448	21,448	4.56	97,900
Lincoln.....	1,019	2.33	2,371	2,166	4.07	8,813
Madison.....	32,031	2.03	65,167	115,203	4.71	542,525
McCone.....	7,547	2.00	15,094	43,723	5.05	220,968
Meagher.....	23,086	2.00	46,172	124,241	4.95	614,451
Mineral.....	287	3.79	1,090	287	3.79	1,090
Missoula.....	1,686	2.00	3,372	2,295	3.87	6,519
Musselshell.....	8,042	2.00	16,084	40,609	4.73	192,037
Park.....	23,405	2.01	46,998	70,009	4.35	304,843
Petroleum.....	4,755	2.50	11,901	38,416	5.22	200,409
Phillips.....	19,857	2.00	39,727	92,021	5.50	506,160
Pondera.....	10,181	2.05	20,871	52,758	5.00	264,849
Powder River.....	9,370	2.00	18,740	87,633	5.28	462,027
Powell.....	9,646	2.00	19,292	58,233	4.96	289,014
Prairie.....	6,684	2.00	13,351	48,023	5.05	242,294
Ravalli.....	8,742	2.00	17,500	21,643	4.23	91,615
Richland.....	6,577	2.00	13,154	19,060	4.28	81,654
Roosevelt.....	5,493	3.90	21,447	18,464	5.08	93,727
Rosebud.....	10,759	2.00	21,518	87,527	5.24	458,969
Sanders.....	3,118	2.00	6,236	12,256	4.66	57,148
Sheridan.....	2,416	2.00	4,832	11,756	4.58	53,843
Silver Bow.....	1,590	2.00	3,180	4,001	3.70	14,820
Stillwater.....	17,248	2.03	34,947	61,553	4.66	287,116
Sweet Grass.....	27,864	2.00	55,753	107,390	4.74	509,176
Teton.....	20,999	2.00	41,998	87,079	4.93	429,616
Toole.....	11,142	2.01	22,386	59,268	4.96	294,133
Treasure.....	977	2.00	1,959	5,499	5.32	29,269
Valley.....	18,845	2.00	37,690	66,155	4.64	306,809
Wheatland.....	11,705	2.00	23,410	95,534	5.36	511,946
Wibaux.....	3,170	2.03	6,440	9,874	4.70	46,450
Yellowstone.....	14,477	1.91	27,714	78,252	4.69	367,064
THE STATE.....	669,679	\$ 2.49	\$ 1,667,830	2,986,439	\$ 4.96	\$14,814,463

SHEEP—1942

Tax Levies Extended Against 33⅓% of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	32,326	\$2.90	\$ 93,742	173,925	\$5.50	\$956,126
Big Horn.....	6,541	2.52	16,493	102,822	5.81	597,179
Blaine.....	29,161	2.52	73,610	150,178	5.39	810,065
Broadwater.....	7,359	2.50	18,403	33,268	5.09	169,302
Carbon.....	15,951	2.63	41,959	63,140	5.35	338,082
Carter.....	14,038	2.50	35,097	182,516	6.04	1,101,821
Cascade.....	8,155	2.50	21,875	87,107	5.84	508,985
Chouteau.....	5,442	2.51	13,682	41,473	5.70	236,337
Custer.....	8,298	3.06	25,395	74,925	5.94	444,924
Daniels.....	5,150	2.50	12,869	26,026	5.46	142,147
Dawson.....	6,791	2.50	16,976	47,405	5.57	264,014
Deer Lodge.....				5,237	6.23	32,620
Fallon.....	4,242	2.53	10,727	37,946	5.85	221,817
Fergus.....	12,665	4.00	50,660	83,577	5.97	498,773
Flathead.....	1,891	2.61	4,935	5,754	5.75	33,110
Gallatin.....	8,057	2.49	20,110	40,195	5.45	219,135
Garfield.....	7,972	2.50	19,933	88,961	5.93	527,385
Glacier.....	16,944	2.51	42,449	70,148	5.05	354,738
Golden Valley.....	7,505	2.52	18,943	45,621	5.75	261,783
Granite.....	3,200	2.49	7,982	15,417	5.33	82,152
Hill.....	7,423	2.50	18,564	25,968	5.21	135,344
Jefferson.....	3,287	2.56	8,414	18,427	5.25	96,758
Judith Basin.....	16,066	2.50	40,166	66,337	5.46	362,191
Lake.....	7,725	2.09	16,110	27,876	5.27	146,830
Lewis & Clark.....	64,604	6.98	450,880	64,604	6.98	450,880
Liberty.....	5,747	2.50	14,368	18,360	5.09	93,539
Lincoln.....	762	2.90	2,207	2,149	5.08	10,922
Madison.....	29,884	2.52	75,220	122,363	5.41	662,308
McCone.....	5,661	2.50	14,153	52,577	5.72	300,827
Meagher.....	18,064	2.52	45,609	130,477	5.62	732,949
Mineral.....	261	5.15	1,345	261	5.15	1,345
Missoula.....	899	2.53	2,276	1,423	3.97	5,653
Musselshell.....	7,097	2.48	17,636	42,020	5.35	224,265
Park.....	18,384	2.60	47,848	72,398	5.13	371,729
Petroleum.....	5,771	2.47	14,227	40,768	5.78	235,687
Phillips.....	17,399	2.49	43,355	80,651	5.79	466,915
Pondera.....	13,155	2.51	32,976	62,473	5.14	320,929
Powder River.....	9,440	2.50	23,600	87,380	5.89	514,935
Powell.....	10,045	2.50	25,108	52,624	5.42	285,131
Prairie.....	6,552	2.50	16,380	51,655	5.42	280,089
Ravalli.....	6,349	2.48	15,775	20,117	5.20	104,597
Richland.....	6,073	2.45	14,861	20,924	4.93	103,210
Roosevelt.....	5,059	3.19	16,163	19,881	5.29	105,194
Rosebud.....	6,840	2.51	17,136	105,863	5.88	622,252
Sanders.....	2,444	2.50	6,117	11,456	5.41	62,009
Sheridan.....	3,117	2.50	7,792	13,924	5.33	74,207
Silver Bow.....	2,522	2.50	6,305	4,545	3.99	18,150
Stillwater.....	14,973	2.50	37,442	55,663	5.17	297,927
Sweet Grass.....	27,114	2.49	67,385	104,730	5.18	542,049
Teton.....	18,719	2.50	46,813	85,588	5.51	471,642
Toole.....	11,464	2.50	28,728	62,910	5.51	346,602
Treasure.....	550	2.80	1,538	5,279	5.75	30,337
Valley.....	13,642	2.50	34,105	73,582	5.57	409,723
Wheatland.....	14,107	2.50	35,262	105,303	5.79	609,699
Yellowstone.....	1,584	2.50	3,965	10,204	5.71	58,305
Yellowstone.....	13,506	2.31	31,140	73,256	5.83	426,765
THE STATE.....	598,577	\$3.05	\$1,826,809	3,169,557	\$5.61	\$17,782,389
1933.....	1,249,905	1.32	1,654,210	3,211,335	2.20	7,069,824
1934.....	1,398,778	2.44	3,406,129	3,344,675	3.78	12,636,767
1935.....	1,122,554	2.33	2,618,594	3,023,906	3.28	9,915,952
1936.....	983,362	2.80	2,751,299	2,608,900	4.18	10,915,709
1937.....	595,072	2.98	1,776,097	2,138,957	4.61	9,877,736
1938.....	533,307	2.49	1,328,718	2,141,325	4.39	9,392,902
1939.....	628,576	2.38	1,498,820	2,461,219	4.31	10,615,374
1940.....	736,210	2.40	1,770,205	2,798,767	4.41	12,346,855
1941.....	669,679	2.49	1,667,830	2,986,439	4.96	14,814,463
1942.....	598,577	3.05	1,826,809	3,169,557	5.61	17,782,389

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1941

Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Other Livestock Poultry Bees Value	Total Value All Livestock
Beaverhead.....	\$ 9,360	\$ 33,414	\$ 2,945,522
Big Horn.....	18,628	16,883	2,357,940
Blaine.....	11,170	8,730	1,683,870
Broadwater.....	12,696	7,889	747,698
Carbon.....	21,950	10,616	1,164,841
Carter.....	4,418	3,998	1,520,497
Cascade.....	21,853	2,977	1,581,576
Chouteau.....	8,112	12,038	1,224,391
Custer.....	1,756	973	1,202,723
Daniels.....	9,815	8,768	406,276
Dawson.....	5,050	3,000	717,757
Deer Lodge.....	1,785	.....	162,345
Fallon.....	8,725	6,136	663,725
Fergus.....	12,904	16,920	1,795,007
Flathead.....	15,395	7,550	568,610
Gallatin.....	39,300	11,505	1,598,600
Garfield.....	1,329	.....	911,061
Glacier.....	1,584	1,301	531,346
Golden Valley.....	1,454	3,751	482,087
Granite.....	1,971	176	664,382
Hill.....	7,753	16,235	725,359
Jefferson.....	2,115	8,578	496,484
Judith Basin.....	5,332	5,793	1,142,631
Lake.....	25,095	10,845	961,640
Lewis & Clark.....	6,340	6,820	1,274,535
Liberty.....	990	1,445	370,495
Lincoln.....	2,173	6,204	224,761
Madison.....	15,900	878	1,909,518
McCone.....	4,072	592	791,892
Meagher.....	1,000	560	1,415,681
Mineral.....	1,390	755	41,455
Missoula.....	7,118	12,354	457,816
Musselshell.....	1,862	3,251	529,935
Park.....	11,565	12,415	1,301,608
Petroleum.....	353	.....	413,462
Phillips.....	7,792	16,166	1,718,389
Pondera.....	11,884	10,942	698,490
Powder River.....	2,082	2,488	1,750,017
Powell.....	1,624	1,660	1,018,016
Prairie.....	1,554	.....	532,438
Ravalli.....	40,216	18,010	1,198,338
Richland.....	14,074	1,600	638,880
Roosevelt.....	11,196	9,180	647,273
Rosebud.....	2,731	6,425	1,362,693
Sanders.....	4,874	5,674	530,976
Sheridan.....	8,387	9,403	534,220
Silver Bow.....	1,750	8,285	175,740
Stillwater.....	16,685	9,206	1,090,863
Sweet Grass.....	3,636	10,325	1,281,892
Teton.....	16,743	2,798	1,251,702
Toole.....	2,031	10,407	697,116
Treasure.....	2,879	1,555	342,398
Valley.....	8,974	1,846	1,232,724
Wheatland.....	2,244	5,389	948,979
Wibaux.....	7,850	.....	326,945
Yellowstone.....	21,478	17,320	1,942,164
THE STATE.....	\$492,997	\$392,029	\$54,907,789

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1942

Tax Levies Extended Against 33¼% of Assessed Value

	Swine Value	Other Livestock Poultry Bees Value	Total Value All Livestock
Beaverhead.....	\$ 12,840	\$ 30,807	\$ 3,436,516
Big Horn.....	46,134	20,684	3,374,597
Blaine.....	26,190	14,820	2,116,225
Broadwater.....	23,274	8,408	897,389
Carbon.....	47,850	23,459	1,510,534
Carter.....	12,806	4,644	2,012,991
Cascade.....	.....	34,955	1,943,990
Chouteau.....	24,015	23,501	1,561,509
Custer.....	7,360	1,925	1,697,354
Daniels.....	29,550	10,563	587,112
Dawson.....	12,105	1,515	914,394
Deer Lodge.....	1,675	.....	170,655
Fallon.....	33,326	8,638	891,496
Fergus.....	23,328	21,624	2,324,697
Flathead.....	36,180	6,565	669,475
Gallatin.....	73,680	10,790	1,868,730
Garfield.....	4,908	.....	1,266,713
Glacier.....	3,525	2,269	627,187
Golden Valley.....	3,811	5,508	637,912
Granite.....	3,856	60	818,758
Hill.....	24,766	18,888	899,081
Jefferson.....	2,159	6,801	621,248
Judith Basin.....	11,854	8,206	1,379,181
Lake.....	53,335	10,930	1,219,165
Lewis & Clark.....	9,885	7,690	1,442,815
Liberty.....	2,750	2,120	432,734
Lincoln.....	4,792	8,752	262,443
Madison.....	27,470	1,255	2,423,456
McCone.....	12,629	1,683	1,054,494
Meagher.....	.....	1,710	1,826,289
Mineral.....	1,980	860	45,270
Missoula.....	17,386	12,754	520,398
Musselshell.....	5,084	3,584	642,452
Park.....	25,033	11,298	1,477,591
Petroleum.....	1,035	982	522,679
Phillips.....	18,708	18,087	1,853,879
Pondera.....	31,890	9,352	825,997
Powder River.....	3,882	2,617	2,136,204
Powell.....	3,360	2,530	1,129,295
Prairie.....	5,046	.....	664,445
Ravalli.....	70,635	19,393	1,420,702
Richland.....	40,261	1,600	824,551
Roosevelt.....	36,650	15,116	867,144
Rosebud.....	5,501	4,503	1,786,564
Sanders.....	12,664	5,932	628,557
Sheridan.....	25,048	11,298	731,167
Silver Bow.....	1,460	12,260	232,745
Stillwater.....	38,994	11,637	1,343,077
Sweet Grass.....	7,070	11,887	1,482,001
Teton.....	38,539	28,669	1,455,263
Toole.....	7,395	7,209	822,731
Treasure.....	6,364	1,445	446,116
Valley.....	19,903	1,522	1,634,198
Wheatland.....	3,760	5,681	1,191,090
Wibaux.....	19,525	.....	448,565
Yellowstone.....	37,639	19,930	2,368,103
THE STATE.....	\$1,060,865	\$518,916	\$68,390,524
1933.....	221,600	306,330	38,279,951
1934.....	211,758	314,905	45,088,974
1935.....	260,947	303,681	43,385,525
1936.....	365,853	306,276	46,485,712
1937.....	271,387	281,184	37,692,398
1938.....	239,803	285,726	34,987,804
1939.....	400,807	321,176	38,791,139
1940.....	388,369	389,981	44,564,634
1941.....	492,997	392,029	54,907,789
1942.....	1,060,865	518,916	68,390,524

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1941

	Tax Levies Extended Against 20% and 33½% of Assessed Value			Tax Levies Extended Against 30% of Assessed Value	
	All Motor Vehicles			Min. Mchry. Fixt. Sup. Etc.	Mfg. Mchry. Fixt. Sup. Etc.
	Number	Av. Val.	Value		
Beaverhead.....	2,476	\$257.17	\$ 636,749	-----	\$ 191,831
Big Horn.....	2,535	272.50	690,787	-----	11,492
Blaine.....	2,428	240.32	583,500	1,000	233,960
Broadwater.....	1,094	238.72	261,164	231,849	12,290
Carbon.....	3,212	205.12	658,831	100,088	39,975
Carter.....	808	229.33	185,300	-----	16,764
Cascade.....	13,374	244.40	3,268,584	131,870	1,139,610
Chouteau.....	2,864	211.02	604,364	3,010	8,700
Custer.....	2,986	237.64	709,533	-----	34,280
Daniels.....	1,557	199.00	309,849	-----	13,125
Dawson.....	2,407	223.72	538,497	-----	15,110
Deer Lodge.....	3,907	232.76	909,375	53,350	2,551,908
Fallon.....	1,038	208.45	216,368	-----	12,570
Fergus.....	4,574	239.18	1,094,023	38,400	386,761
Flathead.....	7,400	234.96	1,738,720	4,595	470,575
Gallatin.....	6,367	227.18	1,446,480	3,000	278,095
Garfield.....	749	179.89	134,735	-----	2,500
Glacier.....	2,804	301.34	844,958	-----	819,611
Golden Valley.....	534	188.24	100,520	1,100	1,200
Granite.....	1,164	246.26	286,643	292,020	24,669
Hill.....	3,942	232.86	917,951	13,170	67,273
Jefferson.....	1,301	265.61	345,556	236,140	10,505
Judith Basin.....	1,448	239.85	347,305	92,800	7,265
Lake.....	3,375	199.31	672,675	-----	32,413
Lewis & Clark.....	6,901	267.66	1,847,115	485,115	983,389
Liberty.....	869	232.22	201,800	-----	10,683
Lincoln.....	2,100	221.05	464,202	161,769	147,928
Madison.....	2,248	244.14	548,825	389,185	17,150
McCone.....	1,189	207.55	246,780	-----	1,500
Meagher.....	851	231.02	196,597	2,000	6,725
Mineral.....	540	243.25	131,355	39,760	12,110
Missoula.....	8,857	226.17	2,003,218	-----	734,156
Musselshell.....	1,661	223.90	371,900	282,870	17,030
Park.....	3,629	235.79	855,667	43,700	99,984
Petroleum.....	357	197.58	70,535	-----	-----
Phillips.....	2,307	221.68	511,423	55,720	780
Pondera.....	2,352	285.92	672,490	2,635	66,793
Powder River.....	893	242.14	216,231	1,000	10,000
Powell.....	1,890	303.04	572,743	185,252	7,225
Prairie.....	755	215.55	162,740	-----	-----
Ravalli.....	4,721	173.53	819,229	13,550	66,174
Richland.....	3,063	203.94	624,675	-----	8,137
Roosevelt.....	2,684	209.56	560,501	-----	33,950
Rosebud.....	1,597	251.34	401,395	189,630	6,930
Sanders.....	1,579	198.44	313,342	36,290	14,230
Sheridan.....	2,580	192.59	496,876	630	10,530
Silver Bow.....	13,677	254.97	3,487,290	3,504,435	559,585
Stillwater.....	1,852	203.58	377,023	700	10,930
Sweet Grass.....	1,393	180.27	251,121	-----	12,335
Teton.....	3,057	209.81	641,394	-----	14,460
Toole.....	2,453	286.01	701,590	-----	453,814
Treasure.....	477	234.61	111,910	-----	-----
Valley.....	4,165	213.96	891,151	-----	18,375
Wheatland.....	1,209	223.38	270,063	-----	64,710
Wibaux.....	650	200.29	130,190	-----	600
Yellowstone.....	13,287	253.54	3,368,760	-----	879,725
Public Utilities.....	735	464.63	341,509	-----	11,100,337
THE STATE.....	170,816	\$226.56	\$40,364,157	\$6,596,633	\$21,752,757

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1942

	Tax Levies Extended Against 20% and 33 $\frac{1}{3}$ % of Assessed Value			Tax Levies Extended Against 30% of Assessed Value	
	All Motor Vehicles			Min. Mchry. Fixt. Sup. Etc.	Mfg. Mchry. Fixt. Sup. Etc.
	Number	Av. Val.	Value		
Beaverhead.....	2,360	\$300.59	\$ 710,585	.....	\$ 256,548
Big Horn.....	2,383	314.06	748,414	.....	10,780
Blaine.....	2,361	279.08	658,907	.....	232,000
Broadwater.....	1,069	287.81	307,675	191,319	11,500
Carbon.....	3,282	228.10	748,649	175,150	40,188
Carter.....	845	294.27	248,655	.....	16,114
Cascade.....	13,523	274.48	3,714,509	144,325	1,421,226
Chouteau.....	2,992	254.55	761,599	3,160	9,735
Custer.....	2,928	274.47	803,637	.....	41,625
Daniels.....	1,594	246.36	392,701	.....	5,950
Dawson.....	2,477	257.51	637,860	.....	14,885
Deer Lodge.....	4,219	232.04	978,975	52,650	2,697,133
Fallon.....	1,082	281.43	304,508	.....	7,780
Fergus.....	5,063	298.15	1,509,538	24,620	301,630
Flathead.....	7,238	223.83	1,620,055	5,800	535,135
Gallatin.....	6,252	260.84	1,630,765	3,000	241,875
Garfield.....	734	225.51	167,781	.....	.....
Glacier.....	2,822	380.89	1,074,873	.....	802,005
Golden Valley.....	554	203.42	112,695	750	1,200
Granite.....	1,088	285.72	310,861	194,251	129,889
Hill.....	3,987	270.60	1,079,446	28,081	52,205
Jefferson.....	1,206	284.46	343,055	175,690	24,194
Judith Basin.....	1,501	296.22	444,624	175,825	18,876
Lake.....	3,289	219.45	721,755	.....	42,915
Lewis & Clark.....	6,944	307.67	2,136,470	785,265	701,130
Liberty.....	904	274.78	248,405	5,383	2,410
Lincoln.....	2,027	264.63	539,049	111,111	180,478
Madison.....	2,029	267.30	542,355	451,063	13,300
McCone.....	1,211	244.49	296,083	.....	1,500
Meagher.....	778	265.17	206,301	.....	6,600
Mineral.....	517	278.80	144,140	29,790	15,820
Missoula.....	8,430	276.06	2,327,196	.....	752,822
Musselshell.....	1,576	254.94	401,788	271,109	12,085
Park.....	3,548	266.25	944,654	542,200	98,499
Petroleum.....	346	236.54	81,843	62,095	.....
Phillips.....	2,090	263.16	549,944	52,900	.....
Pondera.....	2,372	279.93	663,994	3,025	55,773
Powder River.....	921	297.01	273,542	3,685	10,675
Powell.....	1,836	385.34	707,476	172,355	8,453
Prairie.....	793	242.04	191,934	.....	.....
Ravalli.....	4,296	205.87	884,431	14,076	48,700
Richland.....	3,124	242.65	758,032	.....	34,257
Roosevelt.....	2,540	266.91	677,959	.....	8,505
Rosebud.....	1,607	295.16	474,328	174,505	8,720
Sanders.....	1,634	203.41	332,368	34,180	17,325
Sheridan.....	2,577	251.21	647,359	1,040	8,220
Silver Bow.....	14,554	273.60	3,981,955	4,093,045	246,245
Stillwater.....	2,156	246.55	531,562	600	14,310
Sweet Grass.....	1,397	210.10	295,403	.....	32,408
Teton.....	3,119	237.48	740,708	.....	8,247
Toole.....	2,494	326.49	814,255	.....	471,484
Treasure.....	519	268.37	139,285	450	.....
Valley.....	3,779	242.50	916,389	.....	19,877
Wheatland.....	1,140	264.24	301,231	.....	61,745
Wibaux.....	713	259.40	184,950	.....	1,800
Yellowstone.....	13,535	288.31	3,902,225	.....	905,970
Public Utilities.....	774	\$500.47	\$ 387,363	.....	\$11,316,477
THE STATE.....	171,129	\$270.30	\$46,257,099	\$7,982,498	\$21,979,223
1933.....	111,805	\$158.39	\$17,708,770	\$7,188,873	\$18,364,606
1934.....	116,658	168.01	16,901,666	6,693,081	18,200,174
1935.....	120,066	168.33	20,210,197	6,957,514	19,717,719
1936.....	127,791	191.40	24,459,030	5,063,247	21,142,933
1937.....	131,557	223.92	29,458,102	7,070,288	18,613,540
1938.....	155,703	246.68	38,408,925	6,543,228	20,608,887
1939.....	156,119	221.24	34,539,436	6,945,320	20,490,972
1940.....	165,706	221.86	36,740,899	7,108,041	21,029,955
1941.....	170,816	226.56	40,364,157	6,596,633	21,752,757
1942.....	171,129	270.30	46,257,099	7,982,498	21,979,223

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1941

	Tax Levies Extended Against 30% of Assessed Value		Tax Levies Extended Against 20% of Assessed Value			
	Drilling Rigs, Oil, Equip. etc.	Bank Stock & Moneyed Capital	H. H. Furn. Incl. Jewelry, Wash. Mch. Refrig. etc.	Farm Mchry. & Equip. ment	Mchry. Other Than Farm, Min. or Mfg.	
Beaverhead.....		\$ 503,592	\$ 306,545	\$ 162,450	\$	11,380
Big Horn.....	2,800	184,316	208,073	412,525		90,136
Blaine.....	800	134,625	211,225	413,990		58,160
Broadwater.....		71,178	131,790	145,865		33,130
Carbon.....	55,564	228,401	256,085	317,387		41,330
Carter.....	2,000	39,109	77,416	120,018		2,960
Cascade.....	150	1,033,421	2,133,760	525,935		493,355
Chouteau.....		72,684	284,029	884,633		90,118
Custer.....		153,046	416,164	117,058		40,492
Daniels.....		55,524	101,281	328,064		19,404
Dawson.....	195	255,591	219,440	250,290		16,565
Deer Lodge.....		285,935	540,375	18,900		57,755
Fallon.....	1,200	54,338	87,707	209,209		3,870
Fergus.....	46,510	254,392	592,398	612,988		106,827
Flathead.....	1,000	351,625	889,680	210,650		97,240
Gallatin.....		381,715	591,325	540,395		164,365
Garfield.....	1,370		47,645	82,010		8,621
Glacier.....	425,650	91,238	192,705	171,710		89,446
Golden Valley.....	1,000		36,085	48,735		2,255
Granite.....		24,292	142,939	52,029		28,574
Hill.....		214,297	580,395	650,031		33,570
Jefferson.....		32,462	119,410	51,860		8,110
Judith Basin.....			145,020	370,720		9,907
Lake.....		108,395	245,985	154,830		22,627
Lewis & Clark.....		1,949,467	1,618,550	139,400		171,924
Liberty.....	13,810		80,340	298,165		
Lincoln.....		82,002	284,062	39,607		113,453
Madison.....		43,858	176,690	162,300		53,985
McCone.....		26,468	69,985	234,605		60,275
Meagher.....		56,994	52,125	57,635		5,375
Mineral.....			50,195	15,430		17,650
Missoula.....	23,470	621,808	897,580	66,270		52,992
Musselshell.....	4,383	50,946	181,478	46,450		12,118
Park.....		123,136	686,810	184,400		61,265
Petroleum.....	63,950		25,712	27,160		5,890
Phillips.....		84,520	157,735	322,135		43,720
Pondera.....	126,017	76,452	331,755	679,147		1,525
Powder River.....	3,280	23,588	68,652	131,280		17,630
Powell.....		184,328	131,543	100,841		34,356
Prairie.....		85,214	71,730	86,013		4,525
Ravalli.....		160,729	426,956	342,550		39,551
Richland.....		93,695	125,900	323,995		18,755
Roosevelt.....		113,517	247,376	477,834		15,560
Rosebud.....		43,280	149,315	172,170		43,900
Sanders.....		77,601	178,295	86,695		30,280
Sheridan.....		57,615	229,585	634,948		17,910
Silver Bow.....		2,304,795	1,149,055	33,485		321,240
Stillwater.....	50,000	49,870	195,644	290,375		21,145
Sweet Grass.....		122,880	144,962	108,582		36,410
Teton.....	1,009	110,276	344,832	864,359		41,155
Toole.....	683,553	163,044	210,177	289,000		40,902
Treasure.....		58,446	27,545	69,445		10,875
Valley.....		143,351	331,037	562,711		146,119
Wheatland.....		115,597	155,597	72,256		23,115
Wibaux.....		64,185	36,210	120,545		9,850
Yellowstone.....	12,200	1,042,010	1,699,585	578,280		281,446
Public Utilities.....						9,368,995
THE STATE.....	\$1,519,911	\$12,659,848	\$19,094,490	\$14,470,350		\$12,654,088

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1942

	Tax Levies Extended Against 30% of Assessed Value		Tax Levies Extended Against 20% of Assessed Value		
	Drilling Rigs, Oil Equip. etc.	Bank Stock & Moneyed Capital	H. H. Furn. Incl. Jewelry, Wash. Mch. Refrig. etc.	Farm Mchry. & Equip. ment	Mchry. Other Than Farm, Min. or Mfg.
Beaverhead.....	\$.....	\$ 396,948	\$ 322,020	\$ 191,290	\$ 4,531
Big Horn.....	9,690	190,981	224,331	461,850	24,876
Blaine.....	.....	160,140	243,982	529,600	32,135
Broadwater.....	.....	86,613	144,980	193,440	9,290
Carbon.....	53,910	256,986	316,269	397,752	76,036
Carter.....	800	39,105	84,915	139,510	1,740
Cascade.....	250	1,041,469	2,197,274	621,160	387,930
Chouteau.....	.....	76,332	312,777	1,168,503	74,008
Custer.....	.....	160,324	424,522	149,932	58,560
Daniels.....	.....	88,580	99,729	434,785	22,705
Dawson.....	.....	283,128	221,145	333,885	12,675
Deer Lodge.....	.....	275,845	553,750	18,100	55,255
Fallon.....	25,300	63,913	100,255	251,449	47,380
Fergus.....	47,140	263,065	619,444	848,637	128,418
Flathead.....	1,000	375,635	909,720	266,685	80,735
Gallatin.....	.....	433,765	603,875	652,555	142,660
Garfield.....	.....	.....	51,884	106,208	10,845
Glacier.....	390,000	95,253	189,015	164,218	96,235
Golden Valley.....	1,000	.....	41,697	69,497	1,795
Granite.....	.....	28,763	128,994	67,805	25,766
Hill.....	.....	199,767	621,751	845,417	37,506
Jefferson.....	.....	37,117	125,498	51,650	8,724
Judith Basin.....	.....	.....	160,735	478,305	9,852
Lake.....	.....	119,575	230,250	170,960	27,430
Lewis & Clark.....	.....	1,826,881	1,645,340	160,200	200,492
Liberty.....	20,700	.....	97,330	384,130	.....
Lincoln.....	33,770	91,164	318,020	46,476	164,935
Madison.....	.....	48,220	188,690	183,985	21,605
McCone.....	.....	29,820	82,351	309,729	12,647
Meagher.....	.....	64,499	53,155	68,300	7,900
Mineral.....	.....	.....	52,730	19,080	18,315
Missoula.....	19,855	636,022	944,595	91,695	67,955
Musselshell.....	5,020	52,410	186,982	63,158	7,908
Park.....	.....	127,379	668,704	249,220	8,225
Petroleum.....	.....	.....	25,795	36,773	1,455
Phillips.....	.....	91,118	165,070	397,330	22,350
Pondera.....	126,885	79,174	357,090	775,045	.....
Powder River.....	200	49,650	74,860	152,735	7,390
Powell.....	.....	153,722	150,800	119,332	26,893
Prairie.....	.....	87,705	77,770	127,510	3,150
Ravalli.....	.....	186,176	443,000	353,087	102,160
Richland.....	.....	112,220	136,915	412,945	14,410
Roosevelt.....	.....	150,788	270,811	700,118	19,075
Rosebud.....	.....	58,028	159,930	199,690	45,000
Sanders.....	.....	85,328	179,350	85,340	28,020
Sheridan.....	.....	86,802	266,854	885,805	16,980
Silver Bow.....	.....	2,248,635	1,152,725	93,470	823,260
Stillwater.....	11,309	58,918	233,371	391,043	29,543
Sweet Grass.....	.....	129,077	152,310	146,327	21,985
Teton.....	9,308	110,141	374,868	954,041	67,733
Toole.....	685,360	117,338	232,425	346,110	49,401
Treasure.....	.....	64,388	33,035	82,065	10,720
Valley.....	.....	109,434	347,115	741,280	58,048
Wheatland.....	.....	120,404	158,509	85,254	19,505
Wibaux.....	.....	67,705	41,725	196,585	14,100
Yellowstone.....	12,200	1,127,165	1,780,300	768,480	257,114
Public Utilities.....	.....	.....	.....	.....	\$ 9,466,641
THE STATE.....	\$1,453,697	\$12,843,615	\$19,981,337	\$18,239,531	\$12,992,205
1933.....	\$2,252,792	\$ 9,413,236	\$16,562,870	\$14,677,310	.....
1934.....	2,228,713	8,440,257	16,138,103	13,647,187	.....
1935.....	1,551,255	7,560,935	15,873,007	12,989,250	.....
1936.....	1,597,120	8,224,701	16,078,102	11,513,399	11,495,654
1937.....	1,597,365	9,974,454	16,538,260	11,141,918	12,668,912
1938.....	1,423,732	10,425,131	16,957,886	10,536,216	11,755,756
1939.....	1,508,930	10,950,511	17,485,266	11,327,385	11,509,501
1940.....	1,567,379	11,612,000	18,363,815	12,446,926	12,491,682
1941.....	1,519,911	12,659,848	19,094,490	14,470,350	12,654,088
1942.....	1,453,697	12,843,615	19,981,337	18,239,531	12,992,205

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1941

	Tax Levies Ex- tended Against 20% of Assessed Value	Tax Levies Extended Against 33⅓% of Assessed Value		Tax Levies Extended Against 7% of Assessed Value	
		Goods, Wares, & Mdse.	Furn. & Fix. of Stores, Ofcs., Bnks., Hotels, Prof. Libra- ries, etc.	Solvent Credits	Agri. Prod. Not Classed as Mdse.
Beaverhead.....	Airplanes \$ 500	\$ 341,358	\$ 134,110	\$ 290,296	-----
Big Horn.....	-----	569,159	70,654	141,369	172,187
Blaine.....	200	1,098,980	72,900	61,615	279,945
Broadwater.....	500	86,967	34,639	48,843	52,193
Carbon.....	-----	231,979	83,923	17,736	33,322
Carter.....	-----	48,350	14,635	1,162	-----
Cascade.....	15,150	3,585,581	988,311	5,433,295	371,940
Chouteau.....	576	242,922	59,019	119,584	1,472,466
Custer.....	-----	522,357	177,984	160,284	6,163
Daniels.....	-----	170,680	42,010	17,393	307,019
Dawson.....	-----	321,321	97,695	124,620	10,151
Deer Lodge.....	-----	683,275	241,245	341,805	-----
Fallon.....	-----	108,949	20,037	33,506	6,580
Fergus.....	5,145	664,473	184,641	220,981	865,045
Flathead.....	4,100	1,364,485	308,370	513,180	28,910
Gallatin.....	11,500	1,185,450	273,990	192,265	273,010
Garfield.....	-----	41,029	10,904	14,979	28,363
Glacier.....	-----	611,995	383,954	166,383	41,734
Golden Valley.....	-----	28,530	6,020	4,122	8,715
Granite.....	-----	92,887	55,932	38,049	-----
Hill.....	4,450	683,647	231,094	333,810	902,966
Jefferson.....	1,000	107,108	50,602	90,955	-----
Judith Basin.....	-----	155,899	32,424	73,009	326,279
Lake.....	-----	293,910	69,652	86,020	1,625
Lewis & Clark.....	17,630	1,545,882	656,375	3,883,396	-----
Liberty.....	-----	80,784	18,135	34,400	218,398
Lincoln.....	-----	369,248	70,004	229,921	2,479
Madison.....	-----	182,909	56,905	132,365	-----
McCone.....	800	48,425	14,064	12,176	681,373
Meagher.....	-----	86,558	26,745	59,280	-----
Mineral.....	-----	27,395	25,870	1,400	-----
Missoula.....	14,950	2,677,636	354,210	2,887,606	-----
Musselshell.....	225	158,993	50,004	32,546	15,743
Park.....	-----	509,971	221,173	125,940	365
Petroleum.....	-----	30,661	7,625	2,666	4,860
Phillips.....	1,900	213,150	84,781	3,453	3,185
Pondera.....	850	341,931	95,854	155,733	427,772
Powder River.....	-----	50,042	12,799	2,300	5,230
Powell.....	-----	170,995	54,548	98,650	-----
Prairie.....	-----	93,021	17,669	23,806	-----
Ravalli.....	-----	375,150	107,462	82,498	13,357
Richland.....	-----	1,198,728	48,544	41,447	47,000
Roosevelt.....	1,000	257,458	101,465	19,920	699,075
Rosebud.....	-----	126,898	51,003	8,821	230
Sanders.....	-----	157,794	71,816	66,019	-----
Sheridan.....	900	259,823	52,137	634,855	854,478
Silver Bow.....	5,400	2,818,525	1,408,280	2,892,425	-----
Stillwater.....	-----	178,865	45,065	98,697	9,974
Sweet Grass.....	-----	151,539	36,370	113,478	-----
Teton.....	-----	300,908	82,865	121,157	539,409
Toole.....	-----	527,416	90,017	70,608	123,812
Treasure.....	-----	55,193	12,075	7,103	-----
Valley.....	-----	585,458	129,230	348,885	1,001,221
Wheatland.....	4,200	115,207	58,775	17,994	105,622
Wibaux.....	-----	41,460	9,735	9,015	-----
Yellowstone.....	83,650	6,578,537	747,157	3,556,010	300,380
Public Utilities.....	-----	225,203	373,155	6,026,697	-----
THE STATE.....	\$ 174,626	\$33,783,054	\$8,836,657	\$30,326,528	\$10,242,576

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1942

	Tax Levies Extended Against 20% of Assessed Value	Tax Levies Extended Against 33⅓% of Assessed Value	Furn. & Fix. of Stores, Ofcs., Bnks., Hotels, Prof. Libra- ries, etc.	Tax Levies Extended Against 7% of Assessed Value	Agri. Prod. Not Classed as Mdse.
	Airplanes	Goods, Wares, & Mdse.		Solvent Credits	
Beaverhead.....	\$.....	\$ 328,325	\$ 148,614	\$ 282,061	\$.....
Big Horn.....	.....	636,744	70,503	230,840	341,461
Blaine.....	200	1,162,240	84,310	64,955	497,230
Broadwater.....	.....	84,735	33,791	49,982	116,249
Carbon.....	.....	259,816	81,187	7,768	17,059
Carter.....	.....	57,914	13,595	500	.....
Cascade.....	.....	3,535,759	990,829	5,007,812	1,262,597
Chouteau.....	1,900	272,651	61,836	271,923	2,464,502
Custer.....	3,550	533,848	170,222	155,101	4,409
Daniels.....	.....	174,312	43,695	14,335	969,580
Dawson.....	.....	361,534	92,577	153,861	449,745
Deer Lodge.....	.....	646,270	237,145	322,270	.....
Fallon.....	.....	120,857	20,631	31,019	357,560
Fergus.....	.....	693,832	185,052	309,731	1,560,358
Flathead.....	5,500	1,392,820	309,340	522,265	69,700
Gallatin.....	26,775	1,247,385	291,090	124,130	869,285
Garfield.....	.....	37,832	10,291	11,543	22,440
Glacier.....	.....	603,679	310,478	174,471	138,310
Golden Valley.....	.....	27,412	6,000	9,850	38,014
Granite.....	.....	96,314	56,156	36,762	.....
Hill.....	2,700	761,288	219,971	313,549	1,610,995
Jefferson.....	3,950	107,578	51,481	93,510	.....
Judith Basin.....	.....	139,977	37,163	57,230	591,293
Lake.....	.....	314,400	69,130	117,105	14,120
Lewis & Clark.....	22,600	1,694,504	605,275	4,288,730	.....
Liberty.....	.....	81,540	22,095	36,028	402,970
Lincoln.....	.....	339,349	77,762	309,970	1,592
Madison.....	.....	193,349	56,910	77,080	.....
McCone.....	800	40,269	17,060	9,907	400,026
Meagher.....	.....	86,158	28,315	104,852	.....
Mineral.....	.....	28,570	23,215	2,705	.....
Missoula.....	19,850	2,703,780	403,637	2,807,581	.....
Musselshell.....	.....	163,323	41,119	20,764	46,151
Park.....	.....	508,076	207,571	135,916	8,357
Petroleum.....	.....	31,248	6,858	2,425	1,709
Phillips.....	400	220,467	86,338	3,250	141,393
Pondera.....	.....	336,999	91,326	99,520	1,038,606
Powder River.....	.....	60,425	14,380	1,800	3,655
Powell.....	.....	181,813	56,200	130,728	.....
Prairie.....	.....	101,927	20,779	.....	43,134
Ravalli.....	.....	400,373	107,152	71,194	29,470
Richland.....	.....	1,216,360	50,729	24,121	454,245
Roosevelt.....	.....	273,476	102,398	47,380	1,196,738
Rosebud.....	.....	132,485	48,896	16,955	517
Sanders.....	.....	173,017	68,057	56,405	.....
Sheridan.....	1,400	286,331	53,949	322,869	1,935,077
Silver Bow.....	9,850	3,286,645	1,209,775	2,788,885	.....
Stillwater.....	.....	211,651	57,265	114,746	215,456
Sweet Grass.....	.....	170,186	38,224	88,602	230
Teton.....	.....	336,817	73,309	103,840	1,173,801
Toole.....	.....	532,331	88,221	105,590	328,991
Treasure.....	.....	60,418	10,670	1,090	.....
Valley.....	1,700	580,519	132,258	299,205	1,050,188
Wheatland.....	.....	128,257	55,985	16,445	210,390
Wibaux.....	.....	44,450	13,560	12,355	.....
Yellowstone.....	40,100	7,272,069	792,329	3,998,912	382,687
Public Utilities.....	.....	\$ 115,894	\$ 370,339	\$ 8,019,087	.....
THE STATE.....	\$ 141,275	\$35,590,598	\$ 8,627,043	\$32,481,513	\$20,460,290
1933.....	\$19,815	\$28,558,312	\$ 7,395,798	\$23,122,970	\$ 689,955
1934.....	20,950	27,169,157	7,052,429	23,686,841	1,604,847
1935.....	83,950	26,673,838	7,187,843	23,532,469	2,324,416
1936.....	82,965	29,017,844	7,161,206	24,280,953	2,105,890
1937.....	65,855	32,329,055	7,289,228	27,106,335	1,867,988
1938.....	32,815	33,724,230	7,674,318	26,285,761	1,713,166
1939.....	55,605	32,931,585	7,766,133	26,835,172	8,247,374
1940.....	52,560	33,226,673	8,353,458	26,003,621	5,953,609
1941.....	174,626	33,783,054	8,836,657	30,326,528	10,242,576
1942.....	141,275	35,590,598	8,627,043	32,481,513	20,460,290

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1941

	Tax Levies Extended Against 40% of Assessed Value	Tax Levies Extended Against Various Percentages	Total All Personal Property Other Than Livestock
	Tel. Lines Locally Assessed	All Other Property	
Beaverhead.....	.....	\$ 111,547	\$ 2,690,358
Big Horn.....	.....	10,552	2,564,050
Blaine.....	.....	3,050	3,153,950
Broadwater.....	.....	5,598	1,116,006
Carbon.....	.....	79,869	2,144,490
Carter.....	1,250	3,025	511,989
Cascade.....	3,220	292,030	19,416,212
Chouteau.....	.....	3,920	3,846,025
Custer.....	.....	.....	2,337,411
Daniels.....	.....	1,775	1,366,124
Dawson.....	.....	.....	1,849,475
Deer Lodge.....	.....	388,140	6,072,063
Fallon.....	.....	7,860	762,194
Fergus.....	.....	28,456	5,101,040
Flathead.....	500	207,015	6,190,645
Gallatin.....	.....	7,235	5,348,825
Garfield.....	.....	1,955	374,111
Glacier.....	2,900	715,140	4,557,424
Golden Valley.....	.....	.....	238,282
Granite.....	.....	13,766	1,051,800
Hill.....	.....	22,126	4,654,780
Jefferson.....	.....	8,589	1,062,297
Judith Basin.....	.....	5,332	1,565,960
Lake.....	.....	27,813	1,715,945
Lewis & Clark.....	7,360	124,715	13,430,318
Liberty.....	1,900	2,500	960,915
Lincoln.....	.....	11,135	1,975,810
Madison.....	.....	27,025	1,791,197
McCone.....	1,500	1,510	1,399,461
Meagher.....	.....	53,273	603,307
Mineral.....	.....	6,080	327,245
Missoula.....	.....	8,260	10,342,156
Musselshell.....	.....	19,530	1,244,216
Park.....	2,805	54,901	2,970,117
Petroleum.....	.....	.....	239,059
Phillips.....	.....	4,350	1,486,852
Pondera.....	.....	28,518	3,007,472
Powder River.....	.....	.....	542,032
Powell.....	3,100	36,827	1,580,408
Prairie.....	.....	1,080	545,798
Ravalli.....	.....	10,100	2,457,306
Richland.....	.....	.....	2,530,876
Roosevelt.....	.....	9,460	2,537,116
Rosebud.....	.....	14,800	1,208,372
Sanders.....	.....	8,478	1,040,840
Sheridan.....	.....	4,554	3,254,841
Silver Bow.....	.....	.....	18,484,515
Stillwater.....	.....	6,651	1,334,939
Sweet Grass.....	8,070	.....	985,747
Teton.....	.....	15,703	3,077,527
Toole.....	.....	81,577	3,435,510
Treasure Valley.....	1,200	.....	353,792
Wheatland.....	.....	13,600	4,175,338
Wibaux.....	.....	7,320	1,006,266
Yellowstone.....	.....	500	422,290
.....	.....	83,206	19,210,946
Public Utilities.....	.....	5,330,343	32,766,239
THE STATE.....	\$33,805	\$7,910,799	\$220,420,279

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1942

	Tax Levies Extended Against 40% of Assessed Value	Tax Levies Extended Against Various Percentages	Total All Personal Property Other Than Livestock
	Tel. Lines Locally Assessed	All Other Property	
Beaverhead.....		\$ 63,310	\$ 2,704,235
Big Horn.....		11,582	2,962,052
Blaine.....		4,220	3,669,919
Broadwater.....		6,560	1,236,134
Carbon.....		94,995	2,525,765
Carter.....		4,495	607,343
Cascade.....	3,140	295,440	20,623,720
Chouteau.....		28,745	5,507,671
Custer.....		13,095	2,518,825
Daniels.....		1,175	2,247,547
Dawson.....	195	1,415	2,562,905
Deer Lodge.....		390,540	6,227,933
Fallon.....		6,910	1,337,562
Fergus.....		23,925	6,515,333
Flathead.....	500	205,735	6,300,625
Gallatin.....		3,880	6,271,040
Garfield.....		2,765	421,589
Glacier.....	2,900	905,452	4,946,889
Golden Valley.....			309,910
Granite.....		17,248	1,092,809
Hill.....	500	20,454	5,793,630
Jefferson.....		7,885	1,030,332
Judith Basin.....		7,700	2,121,580
Lake.....		9,360	1,837,000
Lewis & Clark.....	12,140	126,980	14,206,007
Liberty.....	1,650	2,500	1,305,141
Lincoln.....		11,340	2,225,016
Madison.....		20,900	1,797,457
McCone.....	1,675	1,470	1,203,337
Meagher.....		53,073	679,153
Mineral.....		7,425	341,790
Missoula.....		31,925	10,806,913
Musselshell.....		17,021	1,288,838
Park.....		41,764	3,540,565
Petroleum.....			250,201
Phillips.....		4,295	1,734,855
Pondera.....		32,959	3,660,396
Powder River.....		500	653,497
Powell.....	2,900	42,351	1,752,223
Prairie.....		1,255	655,164
Ravalli.....		10,435	2,650,254
Richland.....		850	3,215,084
Roosevelt.....		10,694	3,457,942
Rosebud.....		19,780	1,338,834
Sanders.....		9,984	1,069,444
Sheridan.....		4,060	4,516,746
Silver Bow.....			19,934,490
Stillwater.....		4,745	1,874,519
Sweet Grass.....	6,900		1,081,652
Teton.....		16,872	3,969,685
Toole.....		93,375	3,864,881
Treasure.....	1,200	1,000	404,321
Valley.....		12,740	4,268,753
Wheatland.....		7,375	1,165,100
Wibaux.....			577,230
Yellowstone.....		107,413	21,346,994
Public Utilities.....		\$ 5,483,381	\$ 35,159,182
THE STATE.....	\$ 32,800	\$ 8,305,348	\$247,368,072
1933.....	\$409,669	\$26,281,642	\$172,646,618
1934.....	376,559	25,825,337	167,985,301
1935.....	262,064	25,766,023	170,690,480
1936.....	56,910	9,261,645	171,541,599
1937.....	24,923	7,621,969	184,368,192
1938.....	23,240	8,219,280	194,332,571
1939.....	29,210	8,571,977	196,069,061
1940.....	27,830	8,120,770	206,254,534
1941.....	33,805	7,910,799	220,420,279
1942.....	32,800	8,305,348	247,368,072

REPORT OF STATE BOARD OF EQUALIZATION

PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

RAILROADS:

Butte, Anaconda & Pacific.....
 Chicago, Burlington & Quincy.....
 Chicago, Milwaukee, St. Paul & Pacific.....
 Great Northern.....
 Minneapolis, St. Paul & S. S. Marie.....
 Northern Pacific.....
 Oregon Short Line.....

POWER AND GAS LINES:

Billings Gas.....
 Great Northern Utilities.....
 Montana-Dakota Utilities.....
 Montana Gas.....
 Montana Power.....
 Mountain States Power (Rosebud).....
 Mountain States Power (Flathead).....

TELEGRAPH LINES:

Postal.....
 Western Union.....

TELEPHONE LINES:

Absarooke Telephone.....
 American T. & T.....
 East Flathead.....
 Ekalaka.....
 Farmers of Reed Point.....
 Farmers of Froid.....
 Farmers & Merchants of Flaxville.....
 Mountain States Tel. & Tel.....
 Shepherd Tel. Exchange.....
 Southern Montana Tel.....

	Assessment in Montana	1941 Value of Property Locally Assessed	Allocated By State Board of Equalization	Assessment in Montana	1942 Value of Property Locally Assessed	Allocated By State Board of Equalization
	\$ 2,176,701	\$ 410,445	\$ 1,766,256	\$ 2,175,290	\$ 533,385	\$ 1,641,905
	4,833,377	105,910	4,727,467	4,830,200	103,259	4,726,941
	30,869,392	3,855,911	27,013,481	30,829,757	3,825,561	27,004,196
	64,649,637	3,457,275	61,192,362	64,819,829	3,632,944	61,186,885
	291,480	22,278	269,202	262,065	22,012	240,053
	53,310,979	4,329,920	48,981,059	53,234,612	4,278,456	48,956,156
	3,761,664	356,685	3,404,979	3,759,915	356,245	3,403,670
	\$159,893,230	\$ 12,538,424	\$147,354,806	\$159,911,668	\$ 12,751,862	\$147,159,806
	\$ 1,463,644	\$ 104,645	\$ 1,358,999	\$ 1,462,613	\$ 131,296	\$ 1,331,317
	706,866	179,807	527,059	677,297	180,761	496,536
	8,401,564	1,214,199	7,187,365	8,677,841	1,318,102	7,359,739
	177,902	3,570	174,332	175,994	3,570	172,424
	73,328,275	52,567,882	20,760,393	74,585,563	53,618,079	20,967,484
	189,798	28,584	161,214	(Included in Mont.-Dak. Util. Assessment)		
	1,198,970	563,695	635,275	1,180,470	581,645	598,825
	\$ 85,467,019	\$ 54,662,382	\$ 30,804,637	\$ 86,759,778	\$ 55,833,453	\$ 30,926,325
	\$ 90,265	\$ 3,520	\$ 86,745	\$ 89,841	\$ 3,520	\$ 86,321
	1,075,129	60,330	1,014,799	1,045,922	62,965	982,957
	\$ 1,165,394	\$ 63,850	\$ 1,101,544	\$ 1,135,763	\$ 66,485	\$ 1,069,278
	\$ 2,525	\$ 100	\$ 2,425	\$ 2,525	\$ 100	\$ 2,425
	2,076,796		2,076,796	2,176,376		2,176,376
	330		330	330		330
	1,240		1,240	1,200		1,200
	979	390	589	979	390	589
	1,995		1,995	1,625		1,625
	1,315		1,315	1,315		1,315
	8,156,739	1,732,815	6,423,924	8,163,456	1,827,299	6,336,157
	1,015	175	840	1,040	200	840
	4,875	100	4,775	4,875	100	4,775
	\$ 10,247,809	\$ 1,733,580	\$ 8,514,229	\$ 10,353,721	\$ 1,828,089	\$ 8,525,632

OIL PIPE LINES:

•Pondera Pipe Line Co.	\$ 82,138	\$ 23,942	\$ 58,196	\$ 82,311	\$ 24,115	\$ 58,196
••Texas Pipe Line Co.	404,271	31,360	372,911	402,119	30,316	371,833
Toronto Pipe Line Co.	237,431	26,212	211,219	288,778	28,537	260,241

FERRIES:

	\$ 723,840	\$ 81,514	\$ 642,326	\$ 773,238	\$ 82,968	\$ 690,270
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R.E.A. PROJECTS:

Beartooth Electric Cooperative, Inc.	\$					
Fergus Electric Cooperative, Inc.	145,005	10,005	135,000	160,629	11,109	149,520
Mid-Yellowstone Electric Coop., Inc.	57,040	8,200	48,840	240,772	6,075	234,697
Missoula Electric Cooperative, Inc.	155,570	2,750	122,820	90,350	16,980	73,370
Park Electric Cooperative, Inc.	67,622	13,742	53,880	130,666	5,866	124,800
Sun River Electric Cooperative, Inc.	215,510	10,862	204,648	58,858	4,978	53,880
Vigilante Electric Cooperative, Inc.	159,989		159,989	307,410	17,234	290,176
Yellowstone Valley Electric Coop., Inc.	217,305	4,730	212,575	173,080	6,902	166,178
				226,330	6,670	219,660

GRAND TOTAL.

	\$ 988,041	\$ 50,289	\$ 937,752	\$ 1,388,095	\$ 75,814	\$ 1,312,281
	\$258,490,333	\$ 69,130,039	\$189,360,294	\$260,321,263	\$ 70,638,671	\$189,682,592

•Formerly the W. E. Rice Pipe Line Company

••Formerly the International Pipe Line Company.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942**

BEAVERHEAD	1941	County Total	1942	County Total
Am. Tel. and Tel. Co.....	\$ 87,852		\$ 91,647	
Montana Power Co.....	76,533		392,777	
Mountain States Tel. & Tel. Co.....	79,992		77,651	
Oregon Short Line Railroad Co.				
Main Line	2,288,021		2,287,302	
Postal Telegraph-Cable Co.....	14,789		14,716	
Southern Montana Tel. Co.	4,380		4,380	
Vigilante Electric Coop., Inc.....	99,753		104,466	
Western Union Telegraph Co.....	36,330	\$2,687,650	35,198	\$3,008,137
 BIG HORN				
C. B. & Q. R. R. Co.				
Huntley Branch	3,128,007		3,128,007	
Montana Power Co.....	180,858		168,258	
Mountain States Tel. & Tel. Co.....	74,532		75,087	
Western Union Telegraph Co.....	12,568	3,395,965	12,173	3,383,525
 BLAINE				
Great Northern Railway Co.				
Main Line	2,412,339		2,412,339	
Saco Northwest Line	330,956		330,208	
Montana Gas Corporation	127,871		125,269	
Montana Power Co.....	199,029		194,600	
Mountain States Tel. & Tel. Co.....	45,996		45,043	
Western Union Telegraph Co.....	8,379		8,113	
Ferry, C. F. Russell, Zortman.....	500	3,125,070	250	3,115,822
 BROADWATER				
Am. Tel. & Tel. Co.....	114,508		119,456	
C. B. St. P. & P. R. R. Co.				
Main Line, Electrified	486,408		486,540	
Montana Power Co.....	128,011		128,419	
Mountain States Tel. & Tel. Co.....	86,070		79,117	
Northern Pacific Railway Co.				
Main Line	1,560,310		1,558,988	
Western Union Telegraph Co.....	41,501	2,416,808	40,194	2,412,714
 CARBON				
Absarokee Telephone Co.	300		300	
Beartooth Electric Coop., Inc.....			108,420	
Billings Gas Company	591,471		569,779	
C. B. & Q. R. R. Co.				
Fromberg Branch	872,915		872,281	
Montana Power Co.....	534,184		528,348	
Mountain States Tel. & Tel. Co.....	183,504		169,501	
Northern Pacific Railway Co.				
Clark's Fork Branch	637,290		636,450	
Rocky Fork Branch	1,225,560		1,225,020	
Western Union Telegraph Co.	20,686		20,033	
Yellowstone Valley Electric Coop., Inc.	7,800	4,073,710	7,740	4,137,872
 CARTER				
Ekalaka Telephone Co.	740	740	700	700
 CASCADE				
Am. Tel. & Tel. Co.	61,958		64,634	
C. M. St. P. & P. R. R. Co.				
Lewistown-Great Falls Branch....	353,595		350,135	
Great Falls-Agawam Branch.....	170,830		170,830	
Great Falls-Vaughn (joint)	140,246		140,246	
Vaughn to Dracut (joint)	57,600		57,600	
Great Northern Railway Co.				
Havre to Butte Line	2,341,694		2,342,949	
Gerber to Giffen Junction	139,720		138,200	
Giffen Mine Spur	20,601		20,601	
Shelby to Billings Branch	1,733,052		1,732,754	
Vaughn to Emerson (Joint)	139,911		139,911	
Vaughn to Dracut (joint)	57,400		57,400	
Vaughn Branch	306,528		306,240	
Neihart Branch	405,604		405,503	
Montana-Dakota Utilities Co.	136,970		123,273	
Montana Power Co.....	1,997,614		1,952,732	
Mountain States Tel. & Tel. Co.....	616,584		593,390	
Postal Telegraph-Cable Co.....	6,123		6,092	
Sun River Electric Coop., Inc.	52,194		61,366	
Western Union Telegraph Co.....	21,761	8,759,985	21,078	8,684,934

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

CHOUTEAU	1941	County Total	1942	County Total
C. M. St. P. & P. R. R. Co.				
Lewistown-Great Falls Branch.....	1,078,759		1,078,759	
Great Northern Railway Co.				
Havre to Butte Line	2,576,900		2,580,344	
Montana-Dakota Utilities Co.	246,020		221,418	
Montana Power Co.	250,894		247,509	
Mountain States Tel. & Tel. Co.	93,486		91,530	
Sun River Electric Coop., Inc.	49,572		50,052	
Western Union Telegraph Co.	11,444	4,307,075	11,084	4,280,696
CUSTER				
Am. Tel. & Tel. Co.	68,997		71,977	
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,378,266		1,375,059	
Montana-Dakota Utilities Co.	464,596		473,622	
Mountain States Power Co.	23,683			
Mountain States Tel. & Tel. Co.	140,910		142,245	
Northern Pacific Railway Co.				
Main Line	1,572,822		1,566,709	
Western Union Telegraph Co.	36,817	3,686,091	35,659	3,665,271
DANIELS				
Farmers & Merchants Tel. Co.	985		985	
Great Northern Railway Co.				
Plentywood West Branch	468,901		468,901	
Scobey-Opheim Line	785,082		785,082	
M. St. P. & S. S. Marie Ry. Co.				
Flaxton Branch	33,113		29,528	
Montana-Dakota Utilities Co.	88,660		78,707	
Mountain States Tel. & Tel. Co.	23,136	1,399,877	21,662	1,384,865
DAWSON				
Am. Tel. & Tel. Co.	77,152		80,483	
Great Northern Railway Co.				
Newlon West Branch	90,818		90,818	
Mountain States Tel. & Tel. Co.	74,040		70,797	
Montana-Dakota Utilities Co.	893,777		812,353	
Northern Pacific Railway Co.				
Glendive East Line	545,433		545,433	
Redwater Branch	676,040		676,040	
Main Line	1,726,405		1,723,903	
Western Union Telegraph Co.	38,248	4,121,913	37,043	4,036,870
DEER LODGE				
B. A. & P. Ry. Co.				
Main Line	381,242		331,560	
Main Line Spurs	355,825		357,050	
Anaconda-Brown	31,875		31,875	
Leased Lines	35,415		35,185	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	371,053		371,053	
Montana Power Co.	874,637		886,892	
Mountain States Tel. & Tel. Co.	122,700		119,218	
Northern Pacific Railway Co.				
Main Line	550,944		550,658	
Postal Telegraph-Cable Co.	6,370		6,339	
Southern Montana Telephone Co.	395		395	
Western Union Telegraph Co.	10,064	2,740,520	9,747	2,699,972
FALLON				
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,030,030		1,027,221	
Ekalaka Telephone Co.	500		500	
Montana-Dakota Utilities	1,025,983		1,048,874	
Mountain States Power Co.	55,436			
Mountain State Tel. & Tel. Co.	42,996		41,876	
Northern Pacific Railway Co.				
Ollie Branch	49,172		49,172	
Shepherd Telephone Exchange ..	340	2,204,457	340	2,167,983

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

FERGUS	1941	County Total	1942	County Total
C. M. St. P. & P. R. R. Co.				
Harlowton-Lewistown Branch	621,451		621,651	
Lewistown-Great Falls Branch....	669,545		669,373	
Lewistown-Winifred Branch	425,360		425,381	
Lewistown-Winnett Branch	460,443		460,855	
Lewistown-Great Falls (joint)	147,584		147,584	
Roy Branch	219,140		219,020	
Fergus Electric Coop., Inc.	127,200		209,113	
Great Northern Railway Co.				
Shelby to Billings Branch	133,194		133,194	
Moccasin Branch	313,944		313,707	
Spring Creek-Lewistown (joint)..	148,544		148,544	
Montana Power Co.	267,911		251,652	
Mountain States Tel. & Tel. Co.	179,496		170,642	
Western Union Telegraph Co.	2,098		2,161	
Ferry, C. F. Russell, Zortman	500	3,716,410	250	3,773,127
FLATHEAD				
Great Northern Railway Co.				
Main Line	4,637,876		4,636,933	
Kalispell Branch	398,668		398,744	
Mountain States Power Co.	556,035		522,379	
Western Union Telegraph Co.	9,521	5,602,100	9,222	5,567,278
GALLATIN				
Am. Tel. & Tel. Co.	107,562		112,206	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	1,078,737		1,078,737	
Three Forks-Bozeman Branch	385,784		385,869	
Bozeman North Branch	199,712		199,712	
Belgrade Branch	43,120		43,040	
Gallatine Gateway Branch	39,832		39,840	
East Flathead Tel. Co.	190		190	
Montana Power Co.	718,307		706,751	
Mountain States Tel. & Tel. Co.	255,582		256,153	
Northern Pacific Railway Co.				
Main Line	2,234,145		2,234,039	
Butte Line	743,172		736,094	
Bozeman to Logan—2nd M. T.	331,710		338,680	
Camp Creek Branch	153,910		153,910	
Red Bluff Branch	18,670		18,670	
Oregon Short Line R. R. Co.				
Yellowstone Branch	97,600		97,606	
Park Electric Coop., Inc.	4,170		4,170	
Western Union Telegraph Co.	58,859	6,471,062	57,009	6,462,676
GARFIELD				
Mountain States Tel. & Tel. Co.	9,384	9,384	9,200	9,200
GLACIER				
Great Northern Railway Co.				
Main Line	3,229,476		3,229,476	
Great Northern Utilities Co.	208,838		197,580	
Montana Power Co.	145,890		145,890	
Mountain States Tel. & Tel. Co.	60,024		56,799	
*Texas Pipe Line Co.	255,297		256,109	
Toronto Pipe Line Co.	162,401		211,423	
Western Union Telegraph Co.	5,348	4,067,274	5,179	4,102,456
GOLDEN VALLEY				
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	808,224		811,722	
Great Northern Railway Co.				
Shelby to Billings Branch	1,256,974		1,256,974	
Montana Power Co.	187,123		187,682	
Mountain States Tel. & Tel. Co.	30,576		30,043	
Western Union Telegraph Co.	2,837	2,285,734	2,748	2,289,169
GRANITE				
Am. Tel. & Tel. Co.	73,220		76,384	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	802,580		802,579	
Missoula Electric Coop., Inc.	3,480		3,990	
Montana Power Co.	224,586		222,169	
Mountain States Tel. & Tel. Co.	68,844		72,401	
Northern Pacific Railway Co.				
Main Line	1,236,319		1,235,568	
Philipsburg Branch	390,612		389,889	
Postal Telegraph-Cable Co.	4,524		4,502	
Western Union Telegraph Co.	23,022	2,827,187	22,297	2,829,779

*International Pipe Line Co. in 1941

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

HILL	1941	County Total	1942	County Total
Great Northern Railway Co.				
Main Line	2,744,172		2,746,345	
Havre to Butte Line	727,075		727,075	
Montana Gas Corporation	46,461		47,155	
Montana Power Co.	356,268		347,807	
Mountain States Tel. & Tel. Co.....	115,638		112,061	
Western Union Telegraph Co.	5,746	3,995,360	5,566	3,986,009
JEFFERSON				
Am. Tel. & Tel. Co.	84,650		88,306	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	725,226		725,225	
Great Northern Railway Co.				
Havre to Butte Line	1,944,955		1,945,122	
Montana Power Co.	801,770		795,428	
Mountain States Tel. & Tel. Co.....	175,830		171,408	
Northern Pacific Railway Co.				
Main Line	67,568		67,568	
Butte Line	1,497,604		1,497,569	
Ruby Valley Branch	188,260		188,120	
Vigilante Electric Coop., Inc.	7,227		7,780	
Western Union Telegraph Co.	7,557	5,500,647	7,320	5,493,846
JUDITH BASIN				
C. M. St. P. & P. R. R. Co.				
Harlowton-Lewistown Branch	130,937		130,936	
Lewistown-Great Falls Branch....	161,409		161,409	
Fergus Electric Coop., Inc.	7,800		25,584	
Great Northern Railway Co.				
Shelby to Billings Branch	2,639,758		2,639,559	
Moccasin Branch	189,966		180,966	
Montana Power Co.	228,125		228,112	
Mountain States Tel. & Tel. Co.	70,632		68,761	
Western Union Telegraph Co.	2,715	3,422,342	2,630	3,437,957
LAKE				
Montana Power Co.	286,319		286,319	
Mountain States Power Co.	79,240		76,446	
Mountain States Tel. & Tel. Co.	50,898		49,900	
Northern Pacific Railway Co.				
Main Line	493,672		493,672	
Polson Branch	602,380		602,520	
Western Union Telegraph Co.	11,620	1,524,129	11,256	1,520,113
LEWIS AND CLARK				
Am. Tel. & Tel. Co.	148,975		155,502	
Great Northern Railway Co.				
Havre to Butte Line	1,978,023		1,977,758	
Vaughn Branch	284,944		284,512	
Montana Power Co.	2,645,292		2,627,035	
Mountain States Tel. & Tel. Co.	407,184		408,220	
Northern Pacific Railway Co.				
Main Line	1,245,835		1,243,976	
Postal Telegraph-Cable Co.	7,525		7,483	
Western Union Telegraph Co.	59,966	6,777,744	58,078	6,762,569
LIBERTY				
Great Northern Railway Co.				
Main Line	1,101,957		1,101,957	
Montana-Dakota Utilities Co.	128,054		122,900	
Montana Power Co.	40,669		40,270	
Mountain States Tel. & Tel. Co.	12,240	1,282,920	12,000	1,277,217
LINCOLN				
Great Northern Railway Co.				
Main Line	5,147,225		5,142,774	
Western Union Telegraph Co.	11,490	5,158,715	11,125	5,153,899
MADISON				
Am. Tel. & Tel. Co.	12,914		13,471	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	274,090		274,089	
Montana Power Co.	407,913		396,787	
Mountain States Tel. & Tel. Co.	89,256		88,264	
Northern Pacific Railway Co.				
Ruby Valley Branch	732,760		732,580	
Red Bluff Branch	192,860		192,860	
Pony Branch	66,098		66,098	
Oregon Short Line R. R. Co.				
Main Line	185,210		185,054	
Postal Telegraph-Cable Co.	1,182		1,176	
Vigilante Electric Coop., Inc.	46,589		47,021	
Western Union Telegraph Co.	2,971	2,011,873	2,879	2,000,279

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

McCONE	1941	County Total	1942	County Total
Montana-Dakota Utilities Co.	104,494		92,912	
Mountain States Tel. & Tel. Co.	11,670		10,985	
Northern Pacific Railway Co. Redwater Branch	469,103		469,103	
Ferries				
Wm. Vorhees, Poplar, Mont. . . .	500		250	
Peter & Frank Bartch, Frazer	500		250	
J. V. Rankin, Oswego	500	586,767		573,500
MEAGHER				
C. M. St. P. & P. R. R. Co. Main Line, Electrified	1,339,417		1,339,415	
Ringling Branch	29,336		29,336	
Montana Power Co.	119,335		113,409	
Mountain States Tel. & Tel. Co. ..	22,644	1,510,732	22,002	1,504,362
MINERAL				
Am. Tel. & Tel. Co.	226,856		236,657	
C. M. St. P. & P. R. R. Co. Main Line, Electrified	2,148,515		2,146,950	
Montana Power Co.	67,693		67,033	
Mountain States Tel. & Tel. Co.	23,256		22,868	
Northern Pacific Railway Co. St. Regis Line	1,316,125		1,316,025	
Coeur d'Alene Branch	328,228		328,525	
Postal Telegraph-Cable Co.	13,123		13,059	
Western Union Telegraph Co.	18,116	4,141,912	17,546	4,148,663
MISSOULA				
Am. Tel. & Tel. Co.	178,105		185,527	
C. M. St. P. & P. R. R. Co. Main Line, Electrified	1,502,578		1,502,363	
Big Blackfoot Branch	312,768		312,568	
Missoula Electric Coop., Inc.	78,060		78,930	
Montana Power Co.	860,207		847,503	
Mountain States Tel. & Tel. Co.	435,978		464,219	
Northern Pacific Railway Co. Main Line	2,303,242		2,307,067	
St. Regis Line	714,900		712,700	
Bitter Root Line	435,960		435,960	
Postal Telegraph-Cable Co.	10,725		10,676	
Western Union Telegraph Co.	52,895	6,885,418	51,230	6,908,743
MUSSELSHELL				
C. M. St. P. & P. R. R. Co. Main Line, Not Electrified	1,531,914		1,531,913	
Montana Power Co.	166,540		165,624	
Mountain States Tel. & Tel. Co.	42,978	1,741,422	44,389	1,741,926
PARK				
Am. Tel. & Tel. Co.	122,615		127,473	
East Flathead Tel. Co.	140		140	
Montana Power Co.	602,887		594,956	
Mountain States Tel. & Tel. Co.	177,948		170,655	
Northern Pacific Railway Co. Main Line	1,357,010		1,356,652	
Shields River Branch	438,501		438,349	
Park Branch	1,044,734		1,044,430	
Park Electric Coop., Inc.	49,710		49,710	
Western Union Telegraph Co.	34,176	3,827,721	33,100	3,815,465
PETROLEUM				
C. M. St. P. & P. R. R. Co. Lewistown-Winnett Branch	127,008		126,831	
Mountain States Tel. & Tel. Co.	2,754	129,762	2,700	129,531
PHILLIPS				
Great Northern Railway Co. Main Line	2,231,876		2,234,131	
Saco Northwest Line	997,764		994,517	
Montana-Dakota Utilities Co.	286,167		385,009	
Montana Power Co.	201,827		196,833	
Mountain States Tel. & Tel. Co.	66,156		70,466	
Western Union Telegraph Co.	7,904	3,791,694	7,656	3,888,612

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

	1941	County Total	1942	County Total
PONDERA				
Am. Tel. & Tel. Co.	18,458		19,256	
Great Northern Railway Co.				
Shelby to Billings Branch	1,243,502		1,239,000	
Montana-Dakota Utilities Co.	340,539		328,234	
Montana Power Co.	582,120		577,204	
Mountain States Tel. & Tel. Co.	118,344		115,967	
*Pondera Pipe Line Co.	58,146		58,146	
Sun River Electric Coop., Inc.	5,340		51,534	
Western Union Telegraph Co.	2,777	2,369,226	2,688	2,392,029
POWDER RIVER				
Mountain States Tel. & Tel. Co.	14,280	14,280	14,000	14,000
POWELL				
Am. Tel. & Tel. Co.	118,552		123,675	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	945,044		944,698	
Big Blackfoot Branch	11,248		11,248	
Missoula Electric Coop., Inc.	34,680		34,800	
Montana Power Co.	1,122,838		1,109,492	
Mountain States Tel. & Tel. Co.	131,688		137,004	
Northern Pacific Railway Co.				
Main Line	1,776,424		1,773,509	
Montana Union Line	720,149		720,721	
Postal Telegraph-Cable Co.	10,311		10,262	
Western Union Telegraph Co.	60,005	4,930,939	58,117	4,923,526
PRAIRIE				
Am. Tel. & Tel. Co.	50,888		53,085	
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,255,492		1,254,880	
Montana-Dakota Utilities Co.	362,638		352,029	
Mountain States Tel. & Tel. Co.	41,520		40,492	
Northern Pacific Railway Co.				
Main Line	1,117,581		1,117,581	
Western Union Telegraph Co.	25,133	2,853,252	24,343	2,842,410
RAVALLI				
Missoula Electric Coop., Inc.	6,600		7,080	
Montana Power Co.	185,641		185,133	
Mountain States Tel. & Tel. Co.	174,696		170,665	
Northern Pacific Railway Co.				
Bitter Root Branch	792,576		792,360	
Bitter Root Branch Extension	322,287		322,287	
Western Union Telegraph Co.	2,423	1,484,223	2,345	1,479,870
RICHLAND				
Great Northern Railway Co.				
Snowden to Sidney Branch	204,780		204,780	
Newlon West Branch	556,429		556,034	
Montana-Dakota Utilities Co.	618,657		558,001	
Mountain States Tel. & Tel. Co.	68,274		66,675	
Northern Pacific Railway Co.				
Glendive East Line	627,879		628,173	
Western Union Telegraph Co.	2,158		2,092	
Ferry, Lars Larson, Brockton	500	2,078,677	250	2,016,005
ROOSEVELT				
Farmers & Merchants Tel. Co.	330		330	
Froid Farmers Tel. Co.	1,630		1,393	
Great Northern Railway Co.				
Main Line	3,969,062		3,968,652	
Bainville Branch	517,477		517,477	
Snowden to Sidney Branch	31,515		31,515	
Montana-Dakota Utilities Co.	486,526		447,864	
Mountain States Tel. & Tel. Co.	103,386		95,863	
Ferries				
Lars Larson, Brockton	500		250	
Wm. Vorhees, Poplar	500	5,110,926	250	5,063,591
ROSEBUD				
Am. Tel. & Tel. Co.	75,432		78,708	
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	2,497,867		2,497,860	
Mid-Yellowstone Elec. Coop., Inc.	14,670		39,200	
Montana-Dakota Utilities Co.			76,164	
Montana Power Co.	29,700		29,700	
Mountain States Power Co.	82,095			
Mountain States Tel. & Tel. Co.	71,202		66,338	
Northern Pacific Railway Co.				
Main Line	1,639,711		1,639,568	
Rosebud Branch	630,300		630,100	
Western Union Telegraph Co.	39,713	5,080,690	38,465	5,096,103

*W. E. Rice Pipe Line Co. in 1941.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

SANDERS	1941	County Total	1942	County Total
Montana Power Co.	472,376		470,973	
Mountain States Tel. & Tel. Co.	50,322		54,027	
Northern Pacific Railway Co.				
Main Line	4,355,678		4,353,713	
St. Regis Line	349,325		349,325	
Polson Branch	64,780		64,780	
Western Union Telegraph Co.	80,225	5,372,706	77,701	5,370,519
 SHERIDAN				
Froid Farmers Tel. Co.	365		232	
Great Northern Railway Co.				
Bainville Branch	708,538		708,538	
Plentywood West Branch	566,490		566,490	
M. St. P. & S. S. Marie Ry. Co.				
Flaxton Branch	236,088		210,525	
Montana-Dakota Utilities Co.	173,880		152,732	
Mountain States Tel. & Tel. Co.	62,844	1,748,205	58,363	1,696,880
 SILVER BOW				
Am. Tel. & Tel. Co.	52,806		65,628	
B. A. & P. Ry. Co.				
Main Line	615,604		543,390	
Main Line Spurs	25,450		25,425	
Butte Hill Lines	320,050		316,625	
Siding at Rocker	795		795	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	1,039,993		1,040,972	
Great Northern Railway Co.				
Havre to Butte Line	306,903		306,274	
Montana Power Co.	2,515,641		2,611,819	
Mountain States Tel. & Tel. Co.	646,080		622,423	
Northern Pacific Railway Co.				
Butte Line	448,493		421,994	
Montana Union Line	698,603		700,748	
Oregon Short Line R. R. Co.				
Main Line	834,148		833,708	
Postal Telegraph-Cable Co.	12,070		12,011	
Vigilante Electric Coop., Inc.	6,420		6,911	
Western Union Telegraph Co.	34,094	7,557,150	32,962	7,541,685
 STILLWATER				
Absarokee Telephone Co.	2,125		2,125	
Am. Tel. & Tel. Co.	69,165		72,156	
Beartooth Electric Coop., Inc.			41,100	
Billings Gas Company	15,842		15,842	
Farmers Cooperative Tel. Co.	405		405	
Montana Power Co.	366,355		362,076	
Mountain States Tel. & Tel. Co.	90,564		89,964	
Northern Pacific Railway Co.				
Main Line	1,409,838		1,406,764	
Lake Basin Branch	196,917		196,917	
Western Union Telegraph Co.	34,589		33,502	
Yellowstone Valley Elec. Coop., Inc.	12,000	2,197,800	12,600	2,233,451
 SWEET GRASS				
Am. Tel. & Tel. Co.	63,789		66,545	
Farmers Cooperative Tel. Co.	184		184	
Montana Power Co.	516,575		514,622	
Mountain States Tel. & Tel. Co.	52,428		51,400	
Northern Pacific Railway Co.				
Main Line	1,380,063		1,380,098	
Western Union Telegraph Co.	33,956	2,046,995	32,888	2,045,737
 TETON				
Am. Tel. & Tel. Co.	16,599		17,316	
C. M. St. P. & P. R. R. Co.				
Great Falls-Agawam Branch	287,320		287,610	
Great Falls-Agawam (joint)	78,632		78,609	
Great Northern Railway Co.				
Shelby to Billings Branch	999,289		998,925	
Power Branch	913,318		913,318	
Eastman Jct.-Choteau (joint)	79,256		79,256	
Montana-Dakota Utilities Co.	97,850		97,850	
Montana Power Co.	891,515		892,901	
Mountain States Tel. & Tel. Co.	74,712		73,128	
*Pondera Pipe Line Co.	50		50	
Sun River Electric Coop., Inc.	97,542		127,224	
Western Union Telegraph Co.	2,252	3,538,335	2,182	3,568,369

*W. E. Rice Pipe Line Co. in 1941.

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1941 AND 1942 (Continued)**

TOOLE	1941	County Total	1942	County Total
Am. Tel. & Tel. Co.	28,235		29,455	
Great Northern Railway Co.				
Main Line	2,064,478		2,065,339	
Shelby to Billings Branch	431,194		431,094	
Sweet Grass Branch	869,947		869,947	
Great Northern Utilities Co.	318,221		298,956	
Montana-Dakota Utilities Co.	895,136		912,134	
Mountain States Tel. & Tel. Co. . .	88,764		85,593	
*Texas Pipe Line Co.	117,614		115,724	
Toronto Pipe Line Co.	48,818		48,818	
Western Union Telegraph Co.	2,220	4,864,627	2,150	4,859,210
TREASURE				
Am. Tel. & Tel. Co.	48,703		50,808	
Mid-Yellowstone Elec. Coop., Inc.	34,170		34,170	
Mountain States Tel. & Tel. Co.	21,216		20,800	
Northern Pacific Railway Co.				
Main Line	1,020,771		1,020,771	
Western Union Telegraph Co.	25,278	1,150,138	24,483	1,151,032
VALLEY				
Great Northern Railway Co.				
Main Line	3,252,325		3,254,621	
Scobey-Opheim Line	342,470		342,470	
Montana-Dakota Utilities Co.	516,252		773,138	
Montana Power Co.	199,212		194,917	
Mountain States Tel. & Tel. Co.	126,456		122,591	
Western Union Telegraph Co.	7,181		6,956	
Ferries				
Peter & Frank Bartch, Frazer ...	500		250	
J. V. Rankin, Oswego	500	4,444,896		4,694,943
WHEATLAND				
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	550,750		546,403	
Main Line, Electrified	689,451		691,889	
Harlowton-Lewistown Branch ..	406,187		406,186	
Shelby to Billings Branch	918,658		919,386	
Montana Power Co.	305,001		299,112	
Mountain States Tel. & Tel. Co.	41,442		40,612	
Western Union Telegraph Co.	2,044	2,913,533	1,978	2,905,566
WIBAUX				
Am. Tel. & Tel. Co.	28,711		29,952	
Montana-Dakota Utilities Co.	321,166		302,435	
Mountain States Tel. & Tel. Co.	15,102		14,490	
Northern Pacific Railway Co.				
Main Line	637,067		634,743	
Ollie Branch	41,160		41,160	
Shepherd Telephone Exchange	500		500	
Western Union Telegraph Co.	13,032	1,056,738	12,623	1,035,903
YELLOWSTONE				
Am. Tel. & Tel. Co.	140,094		146,069	
Billings Gas Co.	751,686		745,696	
C. B. & Q. R. R. Co.				
Huntley Branch	726,544		726,653	
Great Northern Railway Co.				
Shelby to Billings Branch	1,309,834		1,310,231	
Montana Power Co.	1,003,056		998,740	
Mountain States Tel. & Tel. Co.	537,606		554,509	
Northern Pacific Railway Co.				
Main Line	3,367,339		3,365,873	
Rocky Fork Branch	124,200		124,770	
Lake Basin Branch	72,436		72,436	
Billings & Central Montana	40,128		40,128	
Western Union Telegraph Co.	93,080		90,158	
Yellowstone Valley Elec. Coop., Inc	192,775	8,358,778	199,320	8,374,583

*International Pipe Line Co. in 1941

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENTS BY COUNTIES—1941

	Total Assessment by County				Public Utilities Allocated by State Board of Equalization				Assessments of Net Proceeds of Mines by State			
	Total Property Other Than Public Utilities		Local Property of Public Utilities		Assessed Value		Taxable Value		Assessed & Taxable Val.		TOTAL VALUATION OF COUNTY	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
Beaverhead.....	\$ 12,684,188	\$ 3,780,060	\$ 560,767	\$ 204,926	\$ 2,687,650	\$ 1,037,373	\$ 114,465	\$ 16,047,070	\$ 5,136,824			
Big Horn.....	11,495,037	3,422,065	75,411	20,994	3,395,965	1,354,872	314	14,966,727	4,718,245			
Blaine.....	11,992,915	3,942,275	134,165	37,506	3,125,070	1,242,336	25,881	15,278,031	4,797,998			
Broadwater.....	5,561,764	1,642,213	191,101	46,649	2,416,808	964,773	114,753	8,284,426	2,768,388			
Carbon.....	12,631,937	3,857,468	544,742	183,910	4,073,710	1,614,258	261,913	17,512,302	5,917,543			
Carter.....	7,409,285	2,237,628			740	296		7,410,025	2,237,924			
Cascade.....	65,928,646	18,082,351	15,734,266	4,504,708	8,759,985	3,438,618	230,138	90,653,035	26,235,815			
Chouteau.....	19,021,143	5,207,192	97,964	24,745	4,307,075	1,701,271	2,090	23,428,272	6,935,298			
Custer.....	15,159,826	4,473,859	887,574	239,868	3,686,091	1,468,044	1,959	19,735,750	6,133,760			
Daniels.....	7,510,782	2,123,972	35,390	8,859	1,399,877	558,288		8,946,379	2,631,449			
Dawson.....	12,425,359	3,454,086	646,725	183,093	4,121,913	1,643,894	792	17,194,789	5,481,865			
Deer Lodge.....	25,260,763	7,451,244	1,438,329	343,763	2,740,520	1,077,310	30,235	29,469,847	8,992,552			
Fallon.....	5,044,157	1,499,875	201,896	52,507	2,504,457	881,781	213,809	7,664,319	2,647,972			
Fergus.....	26,561,455	7,587,476	557,996	149,309	3,716,410	1,431,498	93,581	30,929,442	9,261,864			
Flathead.....	25,655,050	7,385,835	1,529,145	430,480	5,602,100	2,240,847	233,032	33,020,327	10,290,194			
Gallatin.....	27,877,981	8,090,546	1,903,641	529,805	6,471,082	2,558,830	352,477	36,605,161	11,531,658			
Garfield.....	4,850,261	1,455,510			9,384	3,753	606	4,860,251	1,458,869			
Glacier.....	9,635,334	2,823,974	234,380	73,367	4,067,274	1,626,909	2,064,701	16,051,689	6,588,951			
Golden Valley.....	2,911,418	877,159	48,994	13,657	2,285,734	913,177	244	5,246,390	1,804,237			
Granite.....	4,958,904	1,507,633	281,237	68,350	2,827,187	1,126,545	144,920	8,212,248	2,847,448			
Hill.....	20,386,511	5,675,361	672,797	182,147	3,995,360	1,584,781		25,054,668	7,442,289			
Jefferson.....	3,813,570	1,205,637	254,942	64,410	5,500,647	2,193,956	493,801	10,062,960	3,957,804			
Judith Basin.....	11,531,271	3,358,686	90,100	23,508	3,422,342	1,361,956	1,472	15,045,185	4,745,572			
Lake.....	10,235,073	2,990,375	6,256,032	1,812,400	1,524,129	609,651		18,015,234	5,412,426			
Lewis & Clark.....	34,929,498	9,408,342	11,515,388	3,309,182	6,777,744	2,669,257	274,061	53,496,691	15,660,860			
Liberty.....	5,323,904	1,498,699	24,272	5,950	1,282,920	512,027	39,073	6,670,169	2,055,779			
Lincoln.....	7,828,251	2,243,971	396,027	138,336	5,158,715	2,063,486	16,321	13,399,314	4,482,114			
Madison.....	9,918,974	2,990,751	1,605,086	463,760	2,011,873	785,836	629,664	14,165,597	4,870,011			
McCona.....	7,840,032	2,165,875	9,205	2,553	586,767	234,708	181	8,436,185	2,403,317			
Meagher.....	6,586,368	1,994,433	142,532	35,572	1,510,732	603,046	3,652	8,243,290	2,636,703			

Mineral.....	1,347,992	403,804	404,826	101,298	4,141,912	1,655,970	.....	5,894,730	2,161,072
Missoula.....	35,203,153	9,755,509	2,892,534	791,684	6,885,418	2,677,934	11,725	44,992,830	13,336,852
Musselshell.....	5,832,036	1,834,575	267,805	75,111	1,741,432	687,048	202,529	8,043,802	2,739,263
Park.....	16,852,441	4,944,231	1,248,634	327,874	3,827,721	1,499,484	131	21,928,927	6,771,720
Petroleum.....	2,057,657	620,803	134,125	48,661	129,762	51,905	103,626	2,425,170	824,995
Phillips.....	8,530,085	2,527,394	194,354	51,272	3,791,694	1,509,624	131,230	12,647,363	4,219,520
Pondera.....	13,423,912	3,767,020	205,808	62,886	2,369,226	936,982	97,460	16,096,406	4,864,348
Powder River.....	7,061,197	2,161,172	.....	.....	14,280	5,712	356	7,075,833	2,167,240
Powell.....	9,928,333	2,948,468	755,519	198,266	4,930,339	1,950,711	27,574	15,642,365	5,425,019
Prairie.....	4,174,646	1,252,054	68,670	18,675	2,853,252	1,140,620	118	7,096,686	2,411,467
Ravalli.....	12,085,728	3,504,199	397,497	91,031	1,484,223	580,370	1,080	13,968,528	4,176,680
Richland.....	10,917,628	3,218,883	162,605	23,784	2,078,677	827,921	793	13,159,703	4,071,381
Roosevelt.....	9,879,990	2,706,148	138,699	34,907	5,110,926	2,040,369	53	15,129,668	4,781,477
Rosebud.....	9,613,770	2,906,104	176,626	49,079	5,080,690	2,027,433	438,591	15,339,677	5,421,207
Sanders.....	6,478,489	1,902,558	5,098,364	1,443,771	5,372,706	2,145,825	51,462	17,001,021	5,542,616
Sheridan.....	11,068,384	2,872,109	62,798	17,448	1,748,205	697,195	3,680	12,883,067	3,590,432
Silver Bow.....	52,032,200	14,739,680	9,487,585	1,821,715	7,557,150	2,900,512	5,408,878	74,535,813	24,870,785
Stillwater.....	8,003,437	2,341,159	2,074,861	620,861	2,197,800	869,271	13,722	12,289,820	3,845,013
Sweet Grass.....	8,361,194	2,486,718	109,551	26,479	2,046,995	814,694	.....	10,517,740	3,327,891
Teton.....	14,505,671	4,068,656	135,122	31,782	3,538,335	1,378,333	4,308	18,183,436	5,483,079
Toole.....	10,974,741	3,176,037	550,298	172,920	4,864,627	1,945,847	659,073	17,048,739	5,353,877
Treasure.....	2,712,010	803,988	32,655	8,249	1,150,138	448,778	.....	3,894,803	1,261,015
Valley.....	14,575,718	3,939,307	312,231	82,543	4,444,896	1,769,161	14,251	19,347,096	5,805,262
Wheatland.....	6,505,989	1,913,531	458,197	115,163	2,913,533	1,160,137	.....	9,877,719	3,188,831
Wilbux.....	3,917,145	1,163,360	14,320	3,946	1,056,738	421,907	1,981	4,990,184	1,591,194
Yellowstone.....	61,289,435	17,243,362	1,653,610	421,680	8,358,778	3,205,020	.....	71,301,823	20,870,062
THE STATE.....	\$780,433,638	\$223,305,360	\$ 73,107,704	\$ 19,795,399	\$189,360,294	\$ 74,852,188	\$ 12,517,086	\$1,055,418,722	\$330,470,033

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENT BY COUNTIES—1942

	Total Assessments by County Assessors				Public Utilities Allocated by State Board of Equalization				Assessment of Net Proceeds of Mines by State Board of Equalization				TOTAL VALUATION OF COUNTY		Class of County for 1943-46
	Local Property Other Than Public Utilities		Local Property of Public Utilities		Assessed Value		Taxable Value		Assessed Value		Taxable Value		Assessed Value	Taxable Value	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value					
Beaverhead.....	\$ 13,104,428	\$ 3,907,388	\$ 322,284	\$ 94,928	\$ 3,008,137	\$ 1,164,015	\$ 19,528	\$ 16,454,377	\$ 5,185,859	6	16,454,377	\$ 5,185,859	6	16,454,377	\$ 5,185,859
Big Horn.....	13,037,410	3,777,156	95,566	24,694	3,383,525	1,350,150	.....	16,516,501	5,152,000	6	16,516,501	5,152,000	6	16,516,501	5,152,000
Blaine.....	13,059,854	3,759,033	216,450	65,105	3,115,822	1,238,976	24,583	16,416,709	5,087,697	6	16,416,709	5,087,697	6	16,416,709	5,087,697
Broadwater.....	5,878,935	1,716,980	170,840	40,178	2,412,714	963,163	193,281	8,655,770	2,913,602	7	8,655,770	2,913,602	7	8,655,770	2,913,602
Carbon.....	13,464,680	4,101,104	565,126	187,055	4,137,872	1,604,079	257,654	18,425,332	6,149,892	6	18,425,332	6,149,892	6	18,425,332	6,149,892
Carters.....	8,047,106	2,436,988	.....	.....	700	280	.....	8,047,806	2,437,268	7	8,047,806	2,437,268	7	8,047,806	2,437,268
Cascade.....	68,169,633	18,614,828	15,818,151	4,511,823	8,684,934	3,404,340	301,145	92,973,863	26,832,136	3	92,973,863	26,832,136	3	92,973,863	26,832,136
Chouteau.....	21,182,081	5,557,652	106,457	26,374	4,280,696	1,690,793	1,806	25,571,040	7,276,625	6	25,571,040	7,276,625	6	25,571,040	7,276,625
Custer.....	15,900,678	4,699,361	905,029	244,922	3,665,271	1,459,713	1,428	20,472,406	6,405,424	6	20,472,406	6,405,424	6	20,472,406	6,405,424
Daniels.....	8,684,164	2,311,181	31,894	7,877	1,384,865	552,281	186	10,101,109	2,871,525	7	10,101,109	2,871,525	7	10,101,109	2,871,525
Dawson.....	13,374,845	3,820,511	661,975	185,481	4,036,870	1,609,878	2,543	18,076,233	5,618,413	6	18,076,233	5,618,413	6	18,076,233	5,618,413
Deer Lodge.....	26,274,429	7,752,715	1,630,728	377,174	2,699,972	1,061,170	25,133	30,630,262	9,216,192	6	30,630,262	9,216,192	6	30,630,262	9,216,192
Fallon.....	5,987,336	1,691,488	188,567	48,700	2,167,983	867,193	183,711	8,527,597	2,791,092	7	8,527,597	2,791,092	7	8,527,597	2,791,092
Fergus.....	28,750,961	8,014,545	574,419	150,843	3,773,127	1,430,012	75,670	33,174,177	9,671,070	6	33,174,177	9,671,070	6	33,174,177	9,671,070
Flathead.....	25,787,445	7,425,780	1,678,625	474,770	5,567,278	2,226,913	195,054	33,228,402	10,322,517	5	33,228,402	10,322,517	5	33,228,402	10,322,517
Gallatin.....	29,355,550	8,395,240	1,866,381	520,176	6,462,675	2,556,469	415,536	38,100,143	11,887,421	5	38,100,143	11,887,421	5	38,100,143	11,887,421
Garfield.....	5,269,984	1,589,084	.....	.....	9,200	3,680	45	5,279,229	1,592,809	7	5,279,229	1,592,809	7	5,279,229	1,592,809
Glacier.....	10,300,644	2,977,564	229,998	66,609	4,102,456	1,640,983	2,727,315	17,360,413	7,412,471	6	17,360,413	7,412,471	6	17,360,413	7,412,471
Golden Valley.....	3,173,786	949,580	47,606	13,259	2,289,169	914,329	308	5,510,869	1,877,476	7	5,510,869	1,877,476	7	5,510,869	1,877,476
Granite.....	5,166,049	1,572,998	279,603	67,772	2,829,779	1,127,555	165,946	8,441,377	2,934,271	7	8,441,377	2,934,271	7	8,441,377	2,934,271
Hill.....	21,888,999	5,935,268	712,765	193,725	3,986,009	1,581,627	.....	26,587,773	7,710,620	6	26,587,773	7,710,620	6	26,587,773	7,710,620
Jefferson.....	3,951,708	1,251,780	246,272	61,769	5,493,846	2,190,673	273,843	9,965,669	3,778,065	7	9,965,669	3,778,065	7	9,965,669	3,778,065
Judith Basin.....	12,409,227	3,549,114	88,035	23,642	3,437,957	1,362,105	115	15,935,334	4,934,976	7	15,935,334	4,934,976	7	15,935,334	4,934,976
Lake.....	10,674,085	3,117,780	6,318,755	1,827,590	1,520,113	608,046	.....	18,512,953	5,553,416	6	18,512,953	5,553,416	6	18,512,953	5,553,416
Lewis & Clark.....	36,156,877	9,654,890	11,699,342	3,351,382	6,762,569	2,662,858	231,983	54,850,771	15,901,113	4	54,850,771	15,901,113	4	54,850,771	15,901,113
Liberty.....	5,778,670	1,579,600	25,211	6,241	1,277,217	509,759	48,500	7,129,598	2,144,100	7	7,129,598	2,144,100	7	7,129,598	2,144,100
Lincoln.....	8,160,236	2,308,479	397,404	138,084	5,153,899	2,061,559	33,448	13,744,987	4,541,570	7	13,744,987	4,541,570	7	13,744,987	4,541,570
Madison.....	10,423,153	3,166,011	1,654,390	466,077	2,000,279	781,082	484,520	14,562,342	4,897,690	7	14,562,342	4,897,690	7	14,562,342	4,897,690
McCone.....	7,957,142	2,266,167	9,505	2,613	573,500	229,401	361	8,540,508	2,498,542	7	8,540,508	2,498,542	7	8,540,508	2,498,542
Meagher.....	7,089,545	2,146,910	141,649	35,401	1,504,162	600,523	.....	8,735,356	2,782,834	7	8,735,356	2,782,834	7	8,735,356	2,782,834

Mineral.....	1,376,389	410,556	431,218	101,704	4,148,663	1,658,707	.....	5,936,270	2,170,967	7
Missoula.....	36,496,389	10,131,506	2,931,907	795,483	6,908,743	2,687,735	16,203	46,353,242	13,630,927	5
Musselshell.....	6,098,760	1,884,022	267,259	74,829	687,430	166,980	166,980	8,265,925	2,813,261	7
Park.....	17,679,221	5,184,939	1,263,862	329,561	3,815,465	1,495,134	136,288	22,894,836	7,145,922	6
Petroleum.....	2,292,234	666,943	137,590	49,121	129,531	51,813	97,466	2,566,881	865,343	7
Phillips.....	8,938,389	2,614,219	190,937	50,397	3,888,612	1,548,808	94,081	13,112,019	4,307,505	7
Pondera.....	14,225,181	3,869,111	213,244	65,126	2,392,029	931,177	100,070	16,930,524	4,965,487	7
Powder River.....	7,624,305	2,332,046	.....	.....	14,000	5,600	149	7,638,454	2,337,795	7
Powell.....	10,349,772	3,056,942	796,589	212,199	4,923,526	1,947,705	21,032	16,090,919	5,237,878	6
Prairie.....	4,341,342	1,294,119	79,442	20,998	2,842,410	1,136,282	.....	7,263,194	2,451,399	7
Ravalli.....	12,690,971	3,675,401	264,952	51,521	1,479,870	578,213	4,585	14,440,378	4,309,720	7
Richland.....	11,942,513	3,420,631	185,280	26,646	2,016,005	802,844	198	14,143,996	4,250,319	7
Roosevelt.....	11,190,026	2,949,651	128,640	34,848	5,063,594	2,021,436	.....	16,382,260	5,005,935	6
Rosebud.....	10,318,696	3,119,022	169,271	46,887	5,096,103	2,025,502	498,374	16,113,044	5,690,385	6
Sanders.....	6,564,237	1,932,891	5,002,695	1,415,364	5,370,519	2,144,960	81,677	17,019,128	5,574,892	6
Sheridan.....	12,789,626	3,174,844	51,726	14,095	1,696,880	676,667	3,493	14,541,725	3,869,099	7
Silver Bow.....	53,730,255	15,168,030	11,293,085	1,944,065	7,566,325	2,904,098	1,872,505	74,462,170	21,888,698	3
Stillwater.....	8,783,294	2,504,130	2,112,115	632,675	2,233,451	869,941	13,282	13,142,052	4,020,028	7
Sweet Grass.....	8,593,340	2,561,686	105,504	25,887	2,045,757	814,333	.....	10,744,581	3,401,906	7
Teton.....	15,809,925	4,302,484	132,810	30,621	3,568,369	1,380,530	1,614	19,512,718	5,715,249	6
Toole.....	11,711,687	3,327,242	597,251	159,069	4,859,210	1,943,681	720,277	17,798,425	6,150,269	6
Treasure.....	2,889,030	857,629	44,550	9,056	1,151,032	449,140	.....	4,084,612	1,315,825	7
Valley.....	15,225,653	4,133,758	310,096	78,447	4,694,943	1,869,499	16,104	20,246,796	6,097,808	6
Wheatland.....	6,980,404	2,036,082	474,989	119,882	2,905,566	1,156,954	.....	10,360,959	3,312,918	7
Wibaux.....	4,193,730	1,235,745	13,000	3,061	1,035,993	413,572	3,353	5,245,986	1,655,731	7
Yellowstone.....	65,471,157	18,344,233	1,749,738	145,433	8,374,583	3,297,096	.....	75,595,478	21,996,662	3
THE STATE.....	\$826,497,136	\$234,235,040	\$ 75,520,777	\$ 19,951,139	\$189,685,592	\$74,862,462	\$9,511,973	\$1,101,415,478	\$338,560,614	

Sec. 4741. Revised Codes of Montana, 1935. Classification of Counties. For the purpose of regulating the compensation and salaries of all county officers, not otherwise provided for, and for fixing the penalties of officers bonds, the several counties of this state shall be classified according to that percentage of the true and full valuation of the property therein upon which the tax levy is made, as follows:

- First Class. All counties having a taxable valuation of fifty millions of dollars or over;
- Second Class. All counties having such a taxable valuation of more than thirty millions and less than fifty millions of dollars;
- Third Class. All counties having such a taxable valuation of more than twenty millions and less than thirty millions of dollars;
- Fourth Class. All counties having such a taxable valuation of more than fifteen millions and less than twenty millions of dollars;
- Fifth Class. All counties having such a taxable valuation of more than ten millions and less than fifteen millions of dollars;
- Sixth Class. All counties having such a taxable valuation of more than five millions and less than ten millions of dollars;
- Seventh Class. All counties having such a taxable valuation of less than five millions of dollars.

REPORT OF STATE BOARD OF EQUALIZATION

ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAXABLE
VALUE OF THE STATE FOR THE YEARS 1941 AND 1942

	1941				1942			
	Assessed Value	Taxable Value	Per- centage to Total	Per- centage Class	Assessed Value	Taxable Value	Per- centage to Total	Per- centage Class
REAL ESTATE AND IMPROVEMENTS:								
Irrigated Lands	\$ 48,162,741	\$ 14,448,822	4.37	30	\$ 47,998,355	\$ 14,399,506	4.25	30
Non-Irrigated Tillable Lands	108,636,555	32,590,966	9.86	30	108,968,562	32,690,569	9.66	30
Grazing Lands	83,100,333	24,930,100	7.54	30	84,869,726	25,460,918	7.52	30
State Land Under Contract	1,163,681	349,104	.11	30	1,112,999	333,900	.10	30
Improvements on Above Agricultural Land	43,485,055	13,045,517	3.95	30	44,588,584	13,376,575	3.95	30
TOTAL All Farm Land and Improvements.....	\$ 284,548,365	\$ 85,364,509	25.83		\$ 287,538,226	\$ 86,261,468	25.48	
Timber Lands	\$ 10,709,682	\$ 3,212,905	.97	30	\$ 10,451,405	\$ 3,135,422	.93	30
Unclassified Land	464,847	139,454	.04	30	310,707	93,212	.03	30
Industrial Sites	1,676,425	502,928	.15	30	1,333,260	399,978	.12	30
Improvements on Industrial Sites	26,682,881	8,004,864	2.42	30	28,335,641	8,500,692	2.51	30
Patented Mining Claims	1,250,888	1,250,888	.38	100	1,253,924	1,253,924	.37	100
Improvements on Mining Claims	3,519,123	1,055,737	.32	30	3,531,760	1,059,528	.31	30
Mineral Reservations	425,256	425,256	.13	100	427,588	427,588	.13	100
City and Town Lots	51,740,864	15,522,259	4.70	30	51,731,560	15,519,468	4.58	30
Improvements on City and Town Lots	156,853,478	47,056,043	14.24	30	161,183,651	48,355,095	14.28	30
TOTAL All Real Estate and Improvements	\$ 537,871,809	\$ 162,534,843	49.18		\$ 546,097,722	\$ 165,006,375	48.74	
LIVESTOCK:								
Horses	\$ 5,681,754	\$ 1,893,918	.57	33%	\$ 5,862,982	\$ 1,954,327	.58	33%
Cattle	33,526,546	11,175,515	3.38	33%	43,165,372	14,388,457	4.25	33%
Sheep	14,814,463	4,938,154	1.50	33%	17,782,389	5,927,463	1.75	33%
Swine	492,997	164,332	.05	33%	1,060,865	353,622	.10	33%
Other	392,029	130,676	.04	33%	518,916	172,972	.05	33%
TOTAL All Livestock	\$ 54,907,789	\$ 18,302,595	5.54		\$ 68,390,524	\$ 22,796,841	6.73	
PERSONAL PROPERTY OTHER THAN LIVESTOCK:								
Household Furniture, Apparel, Jewelry	\$ 19,094,490	\$ 3,818,898	1.16	20	\$ 19,981,337	\$ 3,996,267	1.18	20
Farm Machinery and Equipment	14,470,350	2,894,070	.88	20	18,239,531	3,647,906	1.08	20
Machinery Other Than Farm, Mining or Manufacturing.....	3,285,093	657,019	.20	20	3,525,564	705,113	.21	20
Solvent Credits	24,299,831	1,700,988	.51	7	24,462,426	1,712,370	.51	7
Agricultural Products Not Classified as Merchandise	10,242,576	716,980	.22	7	20,460,290	1,432,220	.42	7
Goods, Wares and Merchandise	33,557,851	11,185,950	3.38	33%	35,474,704	11,824,901	3.49	33%
Furniture and Fixtures of Stores, Offices, Hotels, etc.....	8,463,502	2,821,167	.85	33%	8,256,704	2,752,235	.81	33%

Manufacturing Machinery, Fixtures, Supplies, etc.	10,652,420	3,195,726	.97	30	10,662,746	3,198,824	.95
Mining Machinery, Fixtures, Supplies	6,596,633	1,978,990	.60	30	7,982,498	2,394,749	.71
Drilling Rigs, Oil Equipment, etc.	1,519,911	455,973	.14	30	1,453,697	436,109	.13
Bank Stock and Moneyed Capital	12,659,848	3,797,954	1.15	30	12,843,615	3,853,085	1.14
Aircraft	174,626	34,925	.01	20	141,275	28,255	.01
Motor Vehicles in the Hands of Dealers	1,407,991	469,330	.14	33 1/2	1,559,666	519,889	.15
Motor Vehicles in the Hands of Users	38,614,657	7,722,931	2.34	20	44,310,070	8,863,014	2.62
Telephone Lines, Local	33,805	13,522	.....	40	32,800	13,120	.....
All Other Personal Property	2,580,456	1,003,499	.30	Various	2,821,967	1,053,767	.31
TOTAL All Personal Property Other Than Livestock..	\$ 187,654,040	\$ 42,467,922	12.85		\$ 212,208,890	\$ 46,431,824	13.72
OPERATING PROPERTY OF PUBLIC UTILITIES:							
Real Estate and Improvements	\$ 40,341,465	\$ 12,102,440	3.66	30	\$ 40,361,595	\$ 12,108,478	3.58
Personal	32,766,239	7,692,959	2.33	Various	35,159,182	7,842,661	2.31
TOTAL Locally Assessed Property of Utilities	\$ 73,107,704	\$ 19,795,399	5.99		\$ 75,520,777	\$ 19,951,139	5.89
TOTAL ALL ASSESSMENTS by County Assessors	\$ 853,541,342	\$243,100,759	73.56		\$ 902,217,913	\$254,186,179	75.08
ALLOCATIONS OF UTILITY LINES by State Board of							
Equalization	\$ 189,360,294	\$ 74,852,188	22.65	40	\$ 189,685,592	\$ 74,862,462	22.11
NET PROCEEDS OF MINES by State Board of Equalization	12,517,086	12,517,086	3.79	100	9,511,973	9,511,973	2.81
GRAND TOTAL ALL ASSESSMENTS	\$1,055,418,722	\$330,470,033	100.00		\$1,101,415,478	\$338,560,614	100.00

TAXES LEVIED IN MONTANA, 1941 AND 1942

	1941	1942
ASSESSED VALUATION OF STATE	\$1,055,418,722	\$1,101,415,478
TAXABLE VALUATION OF STATE	330,470,033	338,560,614

Amounts Levied

STATE		
General	\$ 660,899	\$
University	1,156,525	1,184,087
Capitol Building Refunding Bonds	165,243	
Insane Asylum Bond Interest and Sinking	165,177	167,090
Livestock Funds	73,318	70,741
	\$ 2,221,162	\$ 1,421,918
COUNTIES:		
General	\$ 3,568,043	\$ 3,426,493
Road	895,007	909,609
Bridge	521,618	447,762
Poor	1,861,435	1,703,528
Bond Interest and Sinking	771,941	489,363
County Fair	170,406	125,935
County Library	41,233	47,289
Farm Bureau	13,921	14,122
Miscellaneous	560,134	365,868
Per Capita—Special Poor \$2.00	61,706	184,393
	\$ 8,465,444	\$ 7,714,362
SCHOOLS:		
General	\$ 2,213,812	\$ 2,239,163
High School	3,570,825	3,258,401
District Schools	3,728,327	3,312,310
	\$ 9,512,964	\$ 8,809,874
HIGH SCHOOL DISTRICT		
	\$ 212,580	\$ 156,015
MISCELLANEOUS:		
Fire District	\$ 25,115	\$ 21,679
Hail Insurance	161,585	198,436
Irrigation and Drainage Districts	667,917	685,448
Miscellaneous	53,284	67,332
	\$ 907,901	\$ 972,895
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS		
	\$ 21,320,051	\$ 19,075,064
CITIES AND TOWNS:		
General	\$ 3,143,308	\$ 2,966,103
Special Improvements	591,413	783,674
	\$ 3,734,721	\$ 3,749,777
GRAND TOTAL OF ALL TAXES FOR ALL PURPOSES		
	\$ 25,054,772	\$ 22,824,841

TAXES LEVIED FOR STATE PURPOSES—1941

	General Fund 2 Mills	Univ. Fund 3 1/2 Mills	Capitol Bldg. Refunding Bond Int. & Sink. Fund 1/2 of 1 Mill	Insane Asy. Bond Int. & Sink. Fund 1/2 of 1 Mill	Total 6.50 Mills	Livestock 4.00 Mills	Total of All State Taxes
Beaverhead.....	\$ 10,265	\$ 17,962	\$ 2,566	\$ 2,566	\$ 33,359	\$ 3,935	\$ 37,294
Big Horn.....	9,449	16,536	2,362	2,362	30,709	3,180	33,889
Blaine.....	9,504	16,796	2,399	2,399	31,098	2,253	33,351
Broadwater.....	5,551	9,713	1,388	1,388	18,040	995	19,035
Carbon.....	11,843	20,725	2,960	2,960	38,488	1,535	40,023
Carter.....	4,475	7,832	1,118	1,118	14,543	2,027	16,570
Cascade.....	52,510	91,893	13,128	13,128	170,659	2,103	172,762
Chouteau.....	13,869	24,272	3,467	3,467	45,075	1,633	46,708
Custer.....	12,320	21,560	3,080	3,080	40,040	1,606	41,646
Daniels.....	5,379	9,413	1,345	1,345	17,482	542	18,024
Dawson.....	10,960	19,179	2,740	2,740	35,619	952	36,571
Deer Lodge.....	17,805	31,159	4,451	4,451	57,866	216	58,082
Fallon.....	5,295	9,265	1,324	1,324	17,208	885	18,093
Fergus.....	18,532	32,429	4,632	4,632	60,225	2,401	62,626
Flathead.....	20,580	36,015	5,145	5,145	66,885	757	67,642
Gallatin.....	23,087	40,403	5,771	5,771	75,032	2,116	77,148
Garfield.....	2,920	5,112	730	730	9,492	1,216	10,708
Glacier.....	13,178	23,061	3,294	3,294	42,827	708	43,535
Golden Valley.....	3,610	6,317	903	903	11,733	642	12,375
Granite.....	5,695	9,966	1,423	1,423	18,507	885	19,392
Hill.....	14,884	26,045	3,721	3,721	48,371	965	49,336
Jefferson.....	7,914	13,850	1,979	1,979	25,722	662	26,384
Judith Basin.....	9,488	16,604	2,372	2,372	30,836	1,524	32,360
Lake.....	10,830	18,950	2,709	2,709	35,198	1,280	36,478
Lewis & Clark.....	31,337	54,844	7,836	7,836	101,853	1,689	103,542
Liberty.....	4,114	7,200	1,028	1,028	13,370	495	13,865
Lincoln.....	8,925	15,618	2,231	2,231	29,005	292	29,297
Madison.....	9,740	17,046	2,435	2,435	31,656	2,545	34,201
McCone.....	4,807	8,388	1,202	1,202	15,599	1,056	16,655
Meagher.....	5,281	9,242	1,319	1,319	17,161	1,893	19,054
Mineral.....	4,324	7,567	1,081	1,081	14,053	54	14,107
Missoula.....	26,475	46,332	6,619	6,619	86,045	611	86,656
Musselshell.....	5,602	9,697	1,400	1,400	18,099	707	18,806
Park.....	13,546	23,708	3,386	3,386	44,026	1,736	45,762
Petroleum.....	1,648	2,885	412	412	5,357	551	5,908
Phillips.....	8,479	14,838	2,119	2,119	27,555	2,291	29,846
Pondera.....	9,730	17,027	2,433	2,433	31,623	931	32,554
Powder River.....	4,332	7,561	1,083	1,083	14,059	2,344	16,403
Powell.....	10,247	17,932	2,562	2,562	33,303	1,357	34,660
Prairie.....	4,820	8,435	1,205	1,205	15,665	710	16,375
Ravalli.....	8,353	14,618	2,088	2,088	27,147	1,598	28,745
Richland.....	8,146	14,256	2,037	2,037	26,476	851	27,327
Roosevelt.....	9,570	16,748	2,393	2,393	31,104	867	31,971
Rosebud.....	10,842	18,974	2,710	2,710	35,236	1,817	37,053
Sanders.....	11,090	19,408	2,772	2,772	36,042	709	36,751
Sheridan.....	7,185	12,572	1,796	1,796	23,349	713	24,062
Silver Bow.....	49,717	87,005	12,429	12,429	161,580	329	161,909
Stillwater.....	7,690	13,458	1,922	1,922	24,992	1,453	26,445
Sweet Grass.....	6,656	11,648	1,664	1,664	21,632	1,709	23,341
Teton.....	10,963	19,119	2,740	2,674	35,496	1,669	37,165
Toole.....	11,891	20,810	2,972	2,972	38,645	929	39,574
Treasure.....	2,522	4,413	630	630	8,195	456	8,651
Valley.....	11,622	20,339	2,906	2,906	37,773	1,650	39,423
Wheatland.....	6,377	11,160	1,594	1,594	20,725	1,265	21,990
Wibaux.....	3,182	5,569	796	796	10,343	435	10,778
Yellowstone.....	41,743	73,051	10,436	10,436	135,666	2,579	138,245
THE STATE.....	\$660,899	\$1,156,525	\$165,243	\$165,177	\$2,147,844	\$73,318	\$2,221,162

TAXES LEVIED FOR STATE PURPOSES—1942

	General Fund No Levy	Univ. Fund 3½ Mills	Capitol Bldg. Refunding Bond Int. & Sink. Fund No Levy	Insane Asy. Bond Int. & Sink. Fund ½ of 1 Mill	Total 4.00 Mills	Livestock 3.00 Mills	Total of All State Taxes
Beaverhead.....	\$ 18,089	\$ 18,089		\$ 2,584	\$ 20,673	\$ 3,437	\$ 24,110
Big Horn.....	18,032	18,032		2,576	20,608	3,372	23,980
Blaine.....	17,806	17,806		2,543	20,349	2,118	22,467
Broadwater.....	10,087	10,087		1,441	11,528	898	12,426
Carbon.....	21,524	21,524		3,074	24,598	1,510	26,108
Carter.....	8,530	8,530		1,218	9,748	2,013	11,761
Cascade.....	93,907	93,907		13,415	107,322	1,945	109,267
Chouteau.....	25,468	25,468		3,638	29,106	1,562	30,668
Custer.....	22,408	22,408		3,201	25,609	1,698	27,307
Daniels.....	10,050	10,050		1,436	11,486	587	12,073
Dawson.....	19,664	19,664		2,810	22,474	914	23,388
Deer Lodge.....	32,257	32,257		4,608	36,865	170	37,035
Fallon.....	9,770	9,770		1,395	11,165	892	12,057
Fergus.....	33,855	33,855		4,836	38,691	2,325	41,016
Flathead.....	36,050	36,050		3,090	39,140	669	39,809
Gallatin.....	41,581	41,581		5,940	47,521	1,862	49,383
Garfield.....	5,575	5,575		796	6,371	1,267	7,638
Glacier.....	25,998	25,998		3,714	29,712	627	30,339
Golden Valley.....	6,571	6,571		939	7,510	638	8,148
Granite.....	10,260	10,260		1,466	11,726	819	12,545
Hill.....	26,982	26,982		3,855	30,837	897	31,734
Jefferson.....	13,223	13,223		1,889	15,112	621	15,733
Judith Basin.....	17,275	17,275		2,467	19,742	1,379	21,121
Lake.....	19,436	19,436		2,776	22,212	1,222	23,434
Lewis & Clark.....	55,770	55,770		7,967	63,737	1,442	65,179
Liberty.....	7,689	7,689		1,102	8,791	442	9,233
Lincoln.....	15,899	15,899		2,271	18,170	262	18,432
Madison.....	17,143	17,143		2,449	19,592	4,852	24,444
McCone.....	8,744	8,744		1,250	9,994	1,054	11,048
Meagher.....	9,200	9,200		1,315	10,515	1,826	12,341
Mineral.....	7,598	7,598		1,085	8,683	45	8,728
Missoula.....	47,694	47,694		6,813	54,507	520	55,027
Musselshell.....	9,846	9,846		1,407	11,253	612	11,865
Park.....	25,001	25,001		3,573	28,574	1,470	30,044
Petrojeum.....	3,029	3,029		433	3,462	523	3,985
Phillips.....	15,052	15,052		2,150	17,202	1,839	19,041
Pondera.....	17,380	17,380		2,483	19,863	826	20,689
Powder River.....	8,189	8,189		1,167	9,356	2,205	11,561
Powell.....	18,266	18,266		2,609	20,875	1,129	22,004
Prairie.....	8,636	8,636		1,234	9,870	664	10,534
Ravalli.....	15,084	15,084		2,155	17,239	1,330	18,569
Richland.....	14,875	14,875		2,125	17,000	824	17,824
Roosevelt.....	17,521	17,521		2,503	20,024	867	20,891
Rosebud.....	19,913	19,913		2,845	22,758	1,786	24,544
Sanders.....	19,512	19,512		2,787	22,299	628	22,927
Sheridan.....	13,542	13,542		1,934	15,476	731	16,207
Silver Bow.....	76,274	76,274		10,896	87,170	239	87,409
Stillwater.....	14,070	14,070		2,010	16,080	1,343	17,423
Sweet Grass.....	11,907	11,907		1,701	13,608	1,481	15,089
Teton.....	20,009	20,009		2,858	22,867	1,456	24,323
Toole.....	21,524	21,524		3,074	24,598	820	25,418
Treasure.....	4,605	4,605		657	5,262	446	5,708
Valley.....	21,342	21,342		3,049	24,391	1,634	26,025
Wheatland.....	11,595	11,595		1,656	13,251	1,191	14,442
Wibaux.....	5,795	5,795		827	6,622	448	7,070
Yellowstone.....	76,985	76,985		10,998	87,983	2,364	90,347
THE STATE.....	\$ 1,184,087	\$ 1,184,087	\$	\$ 167,090	\$ 1,351,177	\$ 70,741	\$ 1,421,918
1933.....	*513,781	1,025,636			1,824,286†	45,299	1,869,585†
1934.....	502,340	1,004,687			2,392,995†	59,327	2,452,322†
1935.....	661,903	827,391			2,364,183†	53,750	2,417,933†
1936.....	585,164	918,809			2,379,201†	54,115	2,433,316†
1937.....	618,130	810,275			2,306,303†	44,033	2,350,336†
1938.....	658,239	822,740			1,823,323†	40,937	1,864,260†
1939.....	632,305	943,640	157,671		1,733,616	51,657	1,785,273
1940.....	640,666	960,160	159,997		1,760,169	59,227	1,819,396
1941.....	660,899	1,156,525	165,243	165,177	2,147,844	73,318	2,221,162
1942.....		1,184,087		167,090	1,351,177	70,741	1,421,918

*Includes \$153,348 for Funding Bond Interest and Sinking Fund.

†included in these totals are amounts levied for Educational Bonds, which have been redeemed.

TAXES LEVIED FOR COUNTY PURPOSES—1941

	Gen. Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amt.	Mills	Amt.	Mills	Amt.	Mills	Amt.
Beaverhead.....	11.97	\$61,438	5.00	\$20,284	2.00	\$10,265	6.00	\$30,796
Big Horn.....	9.00	42,549	5.00	20,438	1.50	7,091	4.00	18,913
Blaine.....	16.00	76,805	5.00	20,728	4.00	19,196	6.00	28,794
Broadwater.....	12.00	33,315	5.00	12,312	2.00	5,553	6.00	16,658
Carbon.....	7.80	46,188	5.00	24,010	2.00	11,843	6.00	35,529
Carter.....	16.00	35,806	5.00	10,590	3.00	6,713	6.00	13,427
Cascade.....	10.05	263,865	5.00	74,880	1.68	44,109	6.00	157,532
Chouteau.....	9.10	63,105	5.00	31,785	4.00	27,739	6.00	41,607
Custer.....	7.00	43,121	-----	-----	.25	1,540	6.00	36,961
Daniels.....	13.50	36,304	5.00	12,101	2.00	5,378	6.00	16,135
Dawson.....	9.50	52,058	5.00	19,450	1.00	5,480	5.00	27,399
Deer Lodge.....	10.50	93,477	3.50	19,314	.50	4,451	6.00	53,415
Fallon.....	11.00	29,122	5.00	11,340	2.00	5,295	6.00	15,885
Fergus.....	13.00	120,434	5.00	35,647	3.50	32,424	6.00	55,585
Flathead.....	10.24	105,370	-----	-----	1.58	16,258	6.00	61,740
Gallatin.....	7.40	85,424	5.00	38,609	2.00	23,087	2.80	32,322
Garfield.....	16.00	23,373	4.00	5,843	2.00	2,921	6.00	8,765
Glacier.....	8.64	56,929	3.58	20,406	.92	6,062	4.64	30,573
Golden Valley.....	13.60	24,544	5.00	8,448	1.50	2,707	6.00	10,828
Granite.....	11.00	31,322	5.00	12,852	1.50	4,271	5.00	14,237
Hill.....	10.00	74,423	5.00	25,302	-----	-----	5.00	37,211
Jefferson.....	14.50	57,377	5.00	18,406	3.00	11,871	5.50	21,764
Judith Basin.....	8.00	37,953	5.00	22,558	2.00	9,488	5.00	23,721
Lake.....	10.00	54,124	5.00	23,801	3.00	16,239	6.00	32,477
Lewis & Clark.....	6.50	101,843	-----	-----	-----	-----	5.70	89,282
Liberty.....	16.00	32,905	5.00	9,739	2.00	4,114	5.00	10,285
Lincoln.....	10.50	46,856	3.00	11,274	4.00	17,850	6.00	26,774
Madison.....	8.20	39,937	5.00	22,967	1.30	6,331	6.00	29,222
McCone.....	12.00	29,149	5.00	11,419	2.00	4,807	6.00	14,423
Meagher.....	16.00	42,249	5.00	12,176	2.00	5,281	6.00	15,842
Mineral.....	14.50	31,351	2.50	5,263	.50	1,251	6.00	12,827
Missoula.....	10.00	132,335	-----	-----	1.00	13,238	6.00	79,426
Musselshell.....	12.50	34,963	4.00	8,771	1.00	2,801	6.00	16,805
Park.....	7.00	47,413	4.05	16,520	.50	3,386	5.00	33,867
Petroleum.....	16.00	13,179	3.00	2,262	2.00	1,649	6.00	4,946
Phillips.....	15.15	64,228	5.00	18,005	3.00	12,718	6.00	25,437
Pondera.....	10.30	50,109	5.00	20,827	4.00	19,460	6.00	29,190
Powder River.....	15.00	32,549	5.00	10,748	1.50	3,250	5.00	10,877
Powell.....	12.00	61,482	4.50	19,135	-----	-----	5.50	28,179
Prairie.....	12.00	28,919	3.00	6,403	.50	1,205	5.00	12,050
Ravalli.....	13.50	56,385	5.00	16,480	4.00	16,707	6.00	25,060
Richland.....	16.00	65,170	5.00	16,969	2.00	8,146	6.00	24,439
Roosevelt.....	11.06	52,924	5.00	19,725	2.00	9,570	6.00	28,711
Rosebud.....	11.50	62,342	5.00	24,747	2.50	13,553	4.00	21,684
Sanders.....	8.50	47,133	5.00	25,358	2.00	11,090	6.00	33,270
Sheridan.....	8.00	28,737	5.00	15,573	1.00	3,592	6.00	21,553
Silver Bow.....	15.00	372,878	-----	-----	.11	3,107	6.00	149,151
Stillwater.....	12.00	46,140	5.00	17,835	2.00	7,690	6.00	23,070
Sweet Grass.....	9.50	31,616	5.00	14,162	1.00	3,328	6.00	19,968
Teton.....	12.00	65,762	5.00	24,257	2.00	10,960	6.00	32,881
Toole.....	11.00	65,400	5.00	23,816	1.00	5,945	6.00	35,673
Treasure.....	13.00	16,362	2.00	2,296	1.00	1,258	4.00	5,034
Valley.....	14.00	81,413	5.00	23,498	4.00	23,260	6.00	34,891
Wheatland.....	10.00	31,888	-----	-----	-----	-----	3.00	9,566
Wibaux.....	16.00	25,459	4.00	5,678	-----	-----	6.00	9,547
Yellowstone.....	8.65	180,541	-----	-----	1.25	26,090	6.00	125,231
THE STATE.....		\$3,568,043		\$895,007		\$521,618		\$1,861,435

TAXES LEVIED FOR COUNTY PURPOSES—1942

	Gen. Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amt.	Mills	Amt.	Mills	Amt.	Mills	Amt.
Beaverhead.....	11.00	\$56,851	5.00	\$20,520	2.00	\$10,336	6.00	\$31,009
Big Horn.....	8.50	43,792	5.00	22,450	.50	2,576	3.00	15,456
Blaine.....	14.00	71,225	5.00	21,921	4.00	20,350	6.00	30,525
Broadwater.....	10.00	28,822	5.00	12,815	1.25	3,602	5.00	14,411
Carbon.....	8.30	51,044	5.00	24,782	2.00	12,300	6.00	36,899
Carter.....	14.00	34,121	5.00	11,563	3.00	7,311	6.00	14,623
Cascade.....	10.05	269,648	5.00	76,394	1.02	27,367	6.00	160,984
Chouteau.....	7.00	50,936	5.00	33,399	3.00	21,829	4.00	29,108
Custer.....	8.55	54,739	.....	.....	1.25	8,003	6.00	38,413
Daniels.....	11.30	32,446	5.00	13,036	2.00	5,742	6.00	17,228
Dawson.....	8.00	44,947	5.00	19,981	.....	.....	5.00	28,092
Deer Lodge.....	10.50	96,770	3.50	20,760	.50	4,608	6.00	55,297
Fallon.....	9.00	25,124	5.00	11,990	1.00	2,791	2.50	6,979
Fergus.....	11.50	111,237	5.00	37,230	2.50	22,247	6.00	58,037
Flathead.....	10.28	105,885	2.00	13,940	1.00	10,300	6.00	61,800
Gallatin.....	7.40	87,915	5.00	39,839	1.50	17,821	2.50	29,701
Garfield.....	16.00	25,485	3.00	4,778	1.00	1,593	6.00	9,557
Glacier.....	8.30	61,653	4.98	32,548	1.00	7,428	3.50	25,998
Golden Valley.....	12.50	23,468	5.00	8,823	.50	939	5.00	9,387
Granite.....	12.50	36,642	5.00	13,257	1.50	4,397	4.00	11,725
Hill.....	8.00	61,640	2.00	10,522	.....	.....	4.00	30,842
Jefferson.....	14.00	52,893	5.00	17,496	3.00	11,335	4.00	15,113
Judith Basin.....	5.00	24,678	4.00	18,778	1.00	4,935	3.00	14,807
Lake.....	9.00	49,878	5.00	24,434	3.00	16,660	5.00	27,766
Lewis & Clark.....	9.10	145,002	.....	.....	.....	.....	4.10	65,330
Liberty.....	15.00	32,917	5.00	10,375	2.00	4,426	5.00	11,006
Lincoln.....	10.00	45,425	.....	.....	2.00	9,085	6.00	27,255
Madison.....	10.00	43,980	5.00	23,138	3.00	14,694	6.00	29,388
McCone.....	12.00	29,983	5.00	11,898	2.00	4,997	6.00	14,931
Meagher.....	12.00	33,947	5.00	13,080	2.00	5,655	4.00	11,316
Mineral.....	14.20	30,827	3.70	7,815	1.20	2,605	6.00	13,025
Missoula.....	10.00	136,269	.....	.....	.....	.....	6.00	81,761
Musselshell.....	11.00	30,946	3.00	6,618	1.00	2,813	6.00	16,880
Park.....	7.19	50,737	5.40	23,902	1.00	7,146	3.00	21,438
Petroleum.....	16.00	13,846	3.00	2,416	2.00	1,731	5.00	4,327
Phillips.....	14.42	62,017	5.00	18,245	3.26	14,020	6.00	25,804
Pondera.....	10.20	50,659	5.00	24,578	2.50	12,664	5.00	24,578
Powder River.....	13.00	30,344	5.00	11,670	1.50	3,501	4.00	9,336
Powell.....	12.00	62,624	5.00	21,569	1.00	5,219	4.60	24,006
Prairie.....	9.00	22,208	2.50	5,509	2.00	4,935	3.00	7,403
Ravalli.....	11.25	48,484	5.00	18,093	4.00	17,238	6.00	25,858
Richland.....	16.00	67,999	5.00	17,596	2.00	8,500	6.00	25,500
Roosevelt.....	5.22	26,131	4.85	20,056	2.00	10,012	3.29	16,470
Rosebud.....	11.50	65,429	1.00	5,199	2.00	11,379	3.00	17,069
Sanders.....	8.50	47,386	5.00	25,108	2.00	11,150	6.00	33,449
Sheridan.....	.....	.....	5.00	16,808	2.00	7,738	4.00	15,476
Silver Bow.....	16.00	348,682	.....	.....	.11	2,724	6.00	130,756
Stillwater.....	12.00	48,240	5.00	18,607	2.00	8,040	6.00	24,120
Sweet Grass.....	9.00	30,618	3.00	8,727	.50	1,701	4.50	15,309
Teton.....	12.00	68,597	5.00	25,192	1.50	8,650	5.00	28,734
Toole.....	9.00	55,348	4.00	19,815	.....	.....	4.00	24,599
Treasure.....	13.00	17,105	5.00	5,965	2.00	2,631	4.00	5,263
Valley.....	6.00	36,586	5.00	24,812	3.50	21,342	6.00	36,586
Wheatland.....	9.00	29,816	2.00	5,649	.....	.....	1.00	3,313
Wibaux.....	15.00	24,835	4.00	5,913	.....	.....	4.50	7,450
Yellowstone.....	8.30	182,567	.....	.....	.85	18,696	6.00	131,975
THE STATE.....		\$3,426,493		\$909,609		\$447,762		\$1,703,528
1933.....		\$3,513,850		\$700,111		\$430,321		\$1,946,823
1934.....		3,560,482		684,925		417,827		1,959,876
1935.....		3,554,696		767,314		463,365		1,978,667
1936.....		3,341,260		818,623		442,620		1,886,720
1937.....		3,726,081		869,234		514,990		1,889,445
1938.....		3,857,960		937,586		588,914		1,949,575
1939.....		3,669,457		918,911		509,235		1,850,808
1940.....		3,739,437		870,642		522,062		1,858,956
1941.....		3,568,043		895,007		521,618		1,861,435
1942.....		3,426,493		909,609		447,762		1,703,528

TAXES LEVIED FOR COUNTY PURPOSES—1941

	Bond Int. & Sink.		County Fair		County Library		Farm Bureau	
	Mills	Amt.	Mills	Amt.	Mills	Amt.	Mills	Amt.
Beaverhead.....			\$.30	\$ 1,540				
Big Horn.....	\$10.00	\$47,382			\$ 1.00	\$ 4,727		
Blaine.....			1.20	5,758	.45	2,159		
Broadwater.....	1.20	3,331						
Carbon.....	5.00	29,607						
Carter.....	1.00	2,237	.75	1,678				
Cascade.....	2.55	66,951	1.25	32,819				
Chouteau.....	3.30	22,884	1.00	6,934	1.00	6,934		
Custer.....			1.35	8,316				
Daniels.....	12.00	32,271						
Dawson.....	9.00	49,319	1.00	5,480				
Deer Lodge.....								
Fallon.....	14.50	38,388	1.50	3,971				
Fergus.....	10.00	92,642	.50	4,632				
Flathead.....	.90	9,260	1.00	10,290				
Gallatin.....	1.40	16,161						
Garfield.....								
Glacier.....	2.00	13,178						
Golden Valley.....	9.40	16,964						
Granite.....								
Hill.....	2.90	21,583	.60	4,465				
Jefferson.....	1.18	4,669	.05	198				
Judith Basin.....								
Lake.....	2.25	12,179						
Lewis & Clark.....								
Liberty.....								
Lincoln.....	3.00	13,387			1.00	4,462		
Madison.....								
McCone.....			.25	600	.25	600		
Meagher.....	2.00	5,281						
Mineral.....	.60	1,297			.50	1,081		
Missoula.....	4.50	59,569	1.00	13,238	1.00	6,114		
Musselshell.....	10.00	27,980	.50	1,385				
Park.....								
Petroleum.....	10.00	8,243					1.00	824
Phillips.....	1.70	7,207	.80	3,391	.40	1,695		
Pondera.....	5.00	24,325						
Powder River.....							.50	1,083
Powell.....	.70	3,586						
Prairie.....								
Ravalli.....	10.00	41,767	1.00	4,177				
Richland.....	1.50	6,110	1.50	6,110				
Roosevelt.....							.23	1,101
Rosebud.....	6.00	32,526	1.50	8,131	.60	3,253		
Sanders.....			.75	4,159				
Sheridan.....	5.50	19,756						
Silver Bow.....					.33	8,286		
Stillwater.....	2.00	7,690			.50	1,922		
Sweet Grass.....	7.00	23,296						
Teton.....								
Toole.....			1.50	8,918				
Treasure.....								
Valley.....	1.10	6,396	.50	2,908			.80	4,652
Wheatland.....	.70	2,232						
Wibaux.....	1.50	2,387						
Yellowstone.....			1.50	31,308			.30	6,261
THE STATE.....		\$771,941		\$170,406		\$41,233		\$13,921

TAXES LEVIED FOR COUNTY PURPOSES—1942

	Bond Int. & Sink.		County Fair		County Library		Farm Bureau	
	Mills	Amt.	Mills	Amt.	Mills	Amt.	Mills	Amt.
Beaverhead.....		\$.....		\$.....		\$.....		\$.....
Big Horn.....	6.50	33,488			1.00	5,152		
Blaine.....			.35	1,780	.40	2,035		
Broadwater.....	1.20	3,458						
Carbon.....	3.80	23,369						
Carter.....								
Cascade.....	1.00	26,831	1.00	26,831				
Chouteau.....	2.50	18,191	1.00	7,276	.70	5,093		
Custer.....			1.10	7,042				
Daniels.....								
Dawson.....	3.33	18,726	.50	2,809				
Deer Lodge.....								
Fallon.....	5.00	13,958	1.50	4,188				
Fergus.....	6.00	58,037	.50	4,836				
Flathead.....	.72	7,400			.50	3,540		
Gallatin.....	1.40	16,632						
Garfield.....	2.00	3,186						
Glacier.....	2.00	14,856						
Golden Valley.....	11.50	21,591						
Granite.....								
Hill.....	1.00	7,710	.50	3,855				
Jefferson.....	1.15	4,345						
Judith Basin.....								
Lake.....	1.00	5,553						
Lewis & Clark.....	.75	11,950					.25	3,984
Liberty.....								
Lincoln.....	2.30	10,448			1.00	4,543		
Madison.....								
McCone.....					.50	1,249		
Meagher.....	2.50	7,073						
Mineral.....	2.90	6,295			.44	955		
Missoula.....	2.73	37,201	.50	6,813	1.00	6,252		
Musselshell.....	10.00	28,133						
Park.....								
Petroleum.....	11.00	9,519	2.00	1,731*				
Phillips.....	1.90	8,171	.20	860	.50	2,150		
Pondera.....	2.50	12,664						
Powder River.....			.25	583				
Powell.....	1.00	5,219						
Prairie.....								
Ravalli.....			1.00	4,309				
Richland.....	2.20	9,350	1.50	6,375				
Roosevelt.....								
Rosebud.....	4.50	25,603	1.50	8,534	.60	3,414		
Sanders.....			.25	1,394				
Sheridan.....	5.00	19,345						
Silver Bow.....					.50	10,896		
Stillwater.....	2.00	8,040			.50	2,010		
Sweet Grass.....	3.00	10,206						
Teton.....								
Toole.....			1.50	9,224				
Treasure.....								
Valley.....							.40	2,439
Wheatland.....	.60	1,988						
Wibaux.....	.50	827						
Yellowstone.....			1.25	27,495			.35	7,699
THE STATE.....		\$ 489,363		\$ 125,935		\$ 47,289		\$ 14,122
1933.....		\$2,024,768		\$ 91,008		\$ 29,979		\$ 20,917
1934.....		1,971,491		91,528		44,357		19,705
1935.....		1,825,711		96,941		46,537		26,340
1936.....		1,560,491		120,150		40,507		22,082
1937.....		1,455,153		141,402		44,647		25,202
1938.....		1,292,474		160,824		42,911		25,509
1939.....		1,270,809		150,656		39,902		24,703
1940.....		1,075,896		168,294		46,362		25,767
1941.....		771,941		170,406		41,233		13,921
1942.....		489,363		125,935		47,289		14,122

NOTE: *County Courthouse.

TAXES LEVIED FOR COUNTY PURPOSES—1941

		Other Mills	Amount	Special Poor \$2.00	Total Mills Levied for All County Purposes	Total Amt. Levied for All County Purposes
Beaverhead.....	(a & b)	4.73	\$24,277	-----	30.00	\$ 148,600
Big Horn.....			-----	-----	30.50	141,000
Blaine.....	(a)	1.45	9,300	3,232	34.10	165,972
Broadwater.....			-----	906	26.20	72,075
Carbon.....	(a, b & c)	7.50	44,410	-----	33.30	191,587
Carter.....	(a, b, d, e & f)	6.25	13,983	1,280	38.00	85,714
Cascade.....	(a & b)	2.00	52,510	-----	28.53	692,666
Chouteau.....			-----	-----	29.40	200,988
Custer.....	(b & g)	2.00	12,320	2,700	16.60	104,958
Daniels.....	(d)	.50	1,344	944	39.00	104,477
Dawson.....			-----	-----	30.50	159,186
Deer Lodge.....	(b)	1.00	8,902	3,000	21.50	182,559
Fallon.....			-----	1,088	40.00	105,089
Fergus.....	(b)	1.00	9,264	4,546	39.00	355,174
Flathead.....	(b)	1.00	10,290	8,568	20.72	221,776
Gallatin.....	(c)	.80	9,235	-----	19.40	204,838
Garfield.....	(a, b & d)	5.00	7,304	966	33.00	49,172
Glacier.....	(h)	1.00	6,589	-----	20.78	133,737
Golden Valley.....			-----	-----	35.50	63,491
Granite.....			-----	-----	22.50	62,682
Hill.....	(h)	.50	3,721	32	24.00	166,737
Jefferson.....	(a)	.09	356	-----	29.32	114,641
Judith Basin.....			-----	-----	20.00	93,720
Lake.....			-----	-----	26.25	138,820
Lewis & Clark.....	(i)	.50	7,836	5,484	12.70	204,445
Liberty.....	(j)	.50	1,028	-----	28.50	58,071
Lincoln.....	(b)	1.00	4,462	-----	28.50	125,065
Madison.....	(a & b)	5.50	26,787	-----	26.00	125,244
McCone.....	(b, h & k)	2.50	5,910	-----	28.00	66,908
Meagher.....			-----	-----	31.00	80,829
Mineral.....	(b)	1.00	2,138	-----	25.60	55,208
Missoula.....	(a, b & h)	6.75	89,355	-----	30.25	393,275
Musselshell.....	(a & b)	3.50	9,803	-----	37.50	102,508
Park.....			-----	4,542	16.55	105,728
Petroleum.....			-----	438	38.00	31,541
Phillips.....	(a)	3.90	16,534	2,308	35.95	151,523
Pondera.....			-----	2,376	30.30	146,287
Powder River.....			-----	1,340	27.00	59,847
Powell.....	(a & c)	4.80	24,593	854	27.50	137,829
Prairie.....			-----	966	20.50	49,543
Ravalli.....	(b & g)	1.50	6,265	3,918	41.00	170,759
Richland.....	(a, b, d & h)	3.50	14,257	3,224	35.50	144,425
Roosevelt.....			-----	2,746	24.29	114,777
Rosebud.....			-----	-----	31.10	166,236
Sanders.....			-----	-----	22.25	121,010
Sheridan.....	(b)	1.00	3,495	2,886	26.50	95,592
Silver Bow.....	(a & b)	2.50	62,145	-----	23.94	595,567
Stillwater.....	(b)	1.00	3,845	2,032	28.50	110,224
Sweet Grass.....			-----	-----	28.50	92,370
Teton.....			-----	-----	25.00	133,860
Toole.....	(h)	1.00	5,945	-----	25.50	145,697
Treasure.....			-----	-----	20.00	24,950
Valley.....	(h & k)	.60	3,490	-----	32.00	180,508
Wheatland.....			-----	1,330	13.70	45,016
Wibaux.....			-----	-----	27.50	43,071
Yellowstone.....	(b, c & k)	2.80	58,441	-----	20.50	427,872
THE STATE.....			\$560,134	\$61,706	25.42	\$8,465,444

(a) Emergency Relief
 (b) Poor Fund Debt Redemp.
 (c) Noxious Weed Control

(d) Agricultural Extension
 (e) Warrant Interest
 (f) Gopher Exterm.

(g) Cemetery
 (h) Airport
 (i) Closed Bank

(j) Land Classif.
 (k) Insect Pest

TAXES LEVIED FOR COUNTY PURPOSES—1942

		Other Mills	Amount	Special Poor \$2.00	Total Mills Levied for All County Purposes	Total Amt. Levied for All County Purposes
Beaverhead.....	(a)	2.75	\$ 14,213	\$ 3,800	26.75	\$ 136,729
Big Horn.....				3,246	24.50	126,160
Blaine.....				2,000	29.75	149,836
Broadwater.....					22.45	63,108
Carbon.....	(a & c)	4.50	27,674	5,660	29.60	181,728
Carter.....	(d)	1.00	2,437	1,216	29.00	71,271
Cascade.....	(b)	1.00	26,831	12,934	25.07	627,820
Chouteau.....				5,304	23.20	171,136
Custer.....	(e)	.10	640	6,442	17.00	115,279
Daniels.....	(f)	1.00	2,871	700	25.30	72,023
Dawson.....				3,320	21.83	117,875
Deer Lodge.....	(b)	1.00	9,216	3,104	21.50	189,755
Fallon.....				1,258	24.00	66,288
Fergus.....	(b)	1.00	9,673	4,500	32.50	305,797
Flathead.....				8,020	20.50	210,885
Gallatin.....	(c & g)	1.10	13,068	9,060	18.90	214,036
Garfield.....	(b)	1.00	1,593	1,760	29.00	47,952
Glacier.....	(g)	1.00	7,428		20.78	149,911
Golden Valley.....				552	34.50	64,760
Granite.....				1,802	23.00	67,823
Hill.....	(g & h)	1.50	11,565	4,642	17.00	130,776
Jefferson.....					27.15	101,182
Judith Basin.....					13.00	63,198
Lake.....				6,878	23.00	131,269
Lewis & Clark.....	(f)	.10	1,593		14.30	227,859
Liberty.....					27.00	58,724
Lincoln.....	(b)	1.00	4,543	2,324	22.30	103,623
Madison.....	(a)	3.00	14,694	3,100	27.00	133,994
McCone.....				1,630	25.50	64,748
Meagher.....					25.50	71,071
Mineral.....	(b)	1.00	2,170	1,100	29.44	64,792
Missoula.....	(a, b & g)	3.28	44,694	12,176	23.51	325,166
Musselshell.....	(b)	1.00	2,813		32.00	88,203
Park.....					16.50	103,223
Petroleum.....				384	39.00	33,954
Phillips.....	(a)	2.20	9,461	2,122	33.48	142,850
Pondera.....				2,054	25.20	127,197
Powder River.....					23.75	55,434
Powell.....	(a & c)	2.60	13,569	1,178	26.20	133,384
Prairie.....				1,101	16.50	41,156
Ravalli.....	(b, e, g & i)	2.50	10,774	3,000	29.75	127,756
Richland.....	(b, d & g)	1.90	8,075	4,402	34.60	147,797
Roosevelt.....				2,950	15.36	75,619
Rosebud.....					24.10	136,627
Sanders.....					21.75	118,487
Sheridan.....				2,980	16.00	62,347
Silver Bow.....	(a & b)	4.00	87,170	24,540	26.61	604,768
Stillwater.....					27.50	109,057
Sweet Grass.....					20.00	68,561
Teton.....				4,822	23.50	135,995
Toole.....					18.50	108,986
Treasure.....					24.00	30,964
Valley.....	(c)	.10	610		21.00	122,375
Wheatland.....				1,174	12.60	41,940
Wibaux.....					24.00	39,025
Yellowstone.....	(c & j)	1.75	38,493	27,158	18.50	434,083
THE STATE.....			\$365,868	\$184,393	22.79	\$7,714,362

(a) Emergency Relief
(b) Poor Fund Debt Redemp.
(c) Noxious Weed Control

(d) Extension & AAA
(e) Cemetery
(f) Closed Banks

(g) Airport
(h) Airport Emergency
(i) Land Classification

(j) Insect Pest

1933.....	\$246,986	\$151,098	26.32	\$9,237,053
1934.....	212,580	146,481	26.77	9,191,860
1935.....	129,123	168,616	26.85	9,143,525
1936.....	59,792	151,140	24.82	8,525,695
1937.....	130,686	150,228	27.05	9,015,035
1938.....	285,804	127,694	27.78	9,340,473
1939.....	357,623	143,160	27.88	9,008,280
1940.....	417,424	107,474	27.26	8,839,566
1941.....	560,134	61,706	25.42	8,465,444
1942.....	365,868	184,393	22.79	7,714,362

NOTE: Totals for 1933 to 1939, inclusive, include Special Road per capita levies, discontinued in 1940.

TAXES LEVIED FOR SCHOOL PURPOSES—1941

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead.....	5.50	\$28,229	9.00	\$ 46,190	10.37	\$53,209	24.87	\$127,628
Big Horn.....	8.00	37,797	12.80	60,476	16.67	78,756	37.47	177,029
Blaine.....	6.92	33,209	11.31	54,277	9.69	46,518	27.92	134,004
Broadwater.....	6.00	16,654	8.00	22,208	6.86	19,043	20.86	57,905
Carbon.....	8.00	47,372	13.50	79,941	15.41	91,272	36.91	218,585
Carter.....	6.00	13,427	9.00	20,141	8.37	18,731	23.37	52,299
Cascade.....	7.00	183,787	9.44	247,902	14.18	372,270	30.62	803,959
Chouteau.....	6.30	43,689	9.60	66,572	7.19	49,849	23.09	160,110
Custer.....	6.00	36,961	9.40	57,905	9.04	55,675	24.44	150,541
Daniels.....	7.00	18,825	12.80	34,423	9.62	25,968	29.42	79,216
Dawson.....	6.00	32,878	10.50	57,538	12.67	69,417	29.17	159,833
Deer Lodge.....	6.00	53,415	9.75	86,800	7.75	68,994	23.50	209,209
Fallon.....	7.00	18,532	10.50	27,798	9.54	25,250	27.04	71,580
Fergus.....	6.50	60,227	13.00	120,438	9.39	86,935	28.89	267,600
Flathead.....	6.70	68,943	16.10	165,670	11.99	123,379	34.79	357,992
Gallatin.....	6.00	69,263	11.00	126,982	10.50	122,999	27.50	319,244
Garfield.....	8.00	11,686	11.00	14,609	11.99	17,519	30.99	43,814
Glacier.....	6.90	45,463	8.00	52,711	13.70	90,269	28.60	188,443
Golden Valley.....	6.00	10,828	7.00	12,633	5.63	10,165	18.63	33,626
Granite.....	6.00	17,085	7.00	19,932	8.67	24,702	21.67	61,719
Hill.....	6.10	45,394	12.30	91,546	12.66	94,201	31.06	231,141
Jefferson.....	6.00	23,742	8.61	34,070	7.87	31,142	22.48	88,954
Judith Basin.....	7.00	33,209	7.00	33,208	6.89	32,684	19.37	99,101
Lake.....	8.00	43,299	14.00	75,775	16.72	90,488	38.72	209,562
Lewis & Clark.....	6.00	93,996	7.40	115,928	11.57	181,176	24.97	391,100
Liberty.....	6.50	13,330	10.32	21,224	10.18	20,945	27.00	55,499
Lincoln.....	8.00	35,699	12.00	53,500	13.57	60,545	33.57	149,794
Madison.....	6.50	31,657	10.20	49,678	11.41	55,576	28.11	136,911
McCone.....	6.00	14,423	10.50	25,396	9.65	23,342	26.15	63,161
Meagher.....	6.00	15,842	5.50	14,523	4.05	10,775	15.55	41,140
Mineral.....	7.00	15,134	7.00	15,133	11.59	25,053	25.59	55,320
Missoula.....	8.00	105,901	12.40	164,147	10.89	144,143	31.29	414,191
Musselshell.....	6.00	16,832	18.02	50,494	14.32	40,103	38.34	107,429
Park.....	6.00	40,630	10.00	67,718	11.31	76,601	27.31	184,949
Petroleum.....	6.00	4,943	7.50	6,182	4.05	3,336	17.55	14,461
Phillips.....	6.00	25,437	14.85	62,956	9.21	39,030	30.06	127,423
Pondera.....	8.00	38,920	10.78	52,444	8.65	42,094	27.43	133,458
Powder River.....	6.00	13,000	7.00	15,126	5.02	10,986	18.02	39,112
Powell.....	6.00	30,741	8.35	42,781	8.06	41,316	22.41	114,838
Prairie.....	8.00	19,280	8.40	20,243	3.97	9,574	20.37	49,097
Ravalli.....	8.00	33,413	15.00	62,650	19.63	81,998	42.63	178,061
Richland.....	6.75	27,494	15.10	61,504	16.49	67,151	38.34	156,149
Roosevelt.....	6.00	28,711	14.51	69,433	6.71	32,107	27.22	130,251
Rosebud.....	6.00	32,526	6.50	35,237	9.08	49,226	21.58	116,989
Sanders.....	7.00	38,815	12.25	67,927	11.66	64,640	30.91	171,382
Sheridan.....	6.00	21,553	20.40	73,276	8.07	29,099	34.47	123,928
Silver Bow.....	8.00	198,868	9.50	236,155	10.00	248,535	27.50	683,608
Stillwater.....	6.60	25,378	11.50	44,217	12.05	46,342	30.15	115,337
Sweet Grass.....	6.00	19,968	7.50	24,960	7.84	26,092	21.34	71,020
Teton.....	6.00	32,881	13.34	73,114	10.96	60,091	30.30	166,086
Toole.....	6.00	35,675	8.67	51,609	12.74	75,836	27.41	163,120
Treasure.....	6.00	7,551	7.50	9,439	6.55	8,260	20.05	25,250
Valley.....	6.00	34,867	14.00	81,357	17.54	101,805	37.54	218,029
Wheatland.....	6.00	19,132	8.00	25,510	5.44	17,333	19.44	61,975
Wibaux.....	6.00	9,547	10.50	16,708	8.02	12,764	24.52	39,019
Yellowstone.....	6.60	137,754	12.00	250,461	15.47	322,968	34.07	711,183
THE STATE.....		\$2,213,812		\$3,570,825		\$3,728,327	28.79	\$9,512,964

TAXES LEVIED FOR SCHOOL PURPOSES—1942

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead.....	6.00	\$ 31,009	8.80	\$ 45,180	9.73	\$ 50,271	24.53	\$126,760
Big Horn.....	8.00	41,216	8.10	41,731	9.67	49,820	25.77	132,767
Blaine.....	6.41	32,610	10.40	52,910	9.70	49,348	26.51	134,888
Broadwater.....	6.00	17,293	8.50	24,499	4.41	12,697	18.91	54,489
Carbon.....	8.00	49,199	13.50	83,023	14.60	89,777	36.10	221,999
Carter.....	6.00	14,623	7.00	17,060	7.08	17,255	20.08	48,938
Cascade.....	7.00	187,814	8.67	232,675	12.98	348,298	28.65	768,787
Chouteau.....	6.10	44,392	6.40	46,574	6.22	45,245	18.72	136,211
Custer.....	6.00	38,413	9.81	62,806	8.26	52,857	24.07	154,076
Daniels.....	7.00	20,099	9.90	28,426	1.95	5,605	18.85	51,129
Dawson.....	6.00	33,710	10.50	58,993	11.33	63,630	27.83	156,333
Deer Lodge.....	6.00	55,297	9.25	85,250	7.75	71,425	23.00	211,972
Fallon.....	6.50	18,145	7.50	20,937	6.08	16,976	20.08	56,058
Fergus.....	6.10	59,004	9.30	89,957	6.76	65,430	22.16	214,391
Flathead.....	6.00	61,800	16.55	170,465	12.91	132,959	35.46	365,224
Gallatin.....	6.00	71,282	10.50	124,744	10.62	126,169	27.12	322,195
Garfield.....	7.00	11,150	7.00	11,150	7.50	11,946	21.50	34,246
Glacier.....	6.30	46,797	7.40	54,968	12.85	95,488	26.55	197,253
Golden Valley.....	6.00	11,265	5.00	9,387	2.33	4,373	13.33	25,025
Granite.....	6.00	17,588	8.00	23,451	9.04	26,500	23.04	67,539
Hill.....	6.00	46,226	10.00	77,087	8.89	68,583	24.89	191,896
Jefferson.....	6.00	22,668	8.07	30,489	7.12	26,908	21.19	80,065
Judith Basin.....	6.00	29,614	6.00	33,059	3.05	15,045	15.75	77,728
Lake.....	8.00	44,430	17.50	97,192	16.03	89,032	41.53	230,654
Lewis & Clark.....	7.32	116,639	6.00	95,607	10.84	172,716	24.16	384,962
Liberty.....	6.50	14,157	8.50	18,818	9.45	20,353	24.45	53,328
Lincoln.....	6.00	27,255	11.62	52,785	13.66	62,069	31.28	142,109
Madison.....	6.50	31,837	9.60	47,020	9.09	44,503	25.19	123,360
McCone.....	6.00	14,991	4.00	9,994	3.59	8,962	13.59	33,947
Meagher.....	6.00	16,911	4.50	12,792	4.81	13,377	15.31	43,080
Mineral.....	7.00	15,196	7.00	15,196	10.56	22,925	24.56	53,317
Missoula.....	8.00	109,015	11.60	158,072	10.26	139,826	29.86	406,913
Musselshell.....	6.00	16,880	15.00	42,199	11.00	30,946	32.00	90,025
Park.....	6.00	42,876	10.00	71,461	9.39	67,125	25.39	181,462
Petroleum.....	6.00	5,192	7.00	6,057	3.93	3,401	16.93	14,650
Phillips.....	6.00	25,804	12.83	55,179	6.08	26,161	24.91	107,144
Pondera.....	8.00	39,725	8.65	42,952	6.24	30,976	22.89	113,665
Powder River.....	6.00	14,005	5.00	11,670	6.25	14,588	17.25	40,263
Powell.....	6.00	31,312	7.50	39,141	6.99	36,497	20.49	106,950
Prairie.....	8.00	19,740	7.30	18,013	3.82	9,434	19.12	47,187
Ravalli.....	7.00	30,167	16.00	68,954	11.21	58,856	34.21	157,977
Richland.....	6.65	28,262	12.90	54,824	6.26	26,605	25.81	109,691
Roosevelt.....	6.00	30,036	8.80	44,052	4.02	20,108	18.82	94,196
Rosebud.....	6.00	34,137	6.50	36,982	8.57	48,742	21.07	119,861
Sanders.....	7.00	39,024	11.25	62,718	9.37	52,232	27.62	153,974
Sheridan.....	6.00	23,214	4.00	15,476	7.80	30,179	17.80	68,869
Silver Bow.....	8.00	174,341	9.50	207,030	10.00	217,926	27.50	599,297
Stillwater.....	6.50	26,130	10.50	42,210	12.00	48,240	29.00	116,581
Sweet Grass.....	6.00	20,412	7.00	23,814	7.07	24,052	20.07	68,278
Teton.....	6.00	34,239	12.35	70,589	8.34	47,656	26.69	152,544
Toole.....	6.00	36,898	8.19	50,366	12.62	77,589	26.81	164,853
Treasure.....	6.00	7,894	8.00	10,525	6.00	7,894	20.00	26,313
Valley.....	6.00	36,586	9.30	56,710	12.31	75,049	27.61	168,345
Wheatland.....	6.00	19,878	6.00	19,878	4.31	14,281	16.31	54,037
Wibaux.....	6.00	9,934	8.00	13,245	5.82	9,642	19.82	32,821
Yellowstone.....	6.40	140,772	11.90	261,749	14.26	313,764	32.56	716,285
THE STATE.....		\$2,239,163		\$3,258,401		\$3,312,310	26.02	\$8,809,874
1933.....		\$2,140,331		\$3,078,942		\$1,645,165	28.83	\$9,864,438
1934.....		2,104,485		3,044,785		4,383,756	28.47	9,533,026
1935.....		2,083,867		3,198,842		4,148,715	28.50	9,431,424
1936.....		2,104,702		3,177,024		3,845,527	27.32	9,127,253
1937.....		2,110,153		3,348,194		4,281,113	30.06	9,739,460
1938.....		2,141,170		3,310,382		4,144,758	29.16	9,596,310
1939.....		2,077,123		3,470,232		4,130,338	30.68	9,677,693
1940.....		2,058,353		3,503,547		3,940,205	29.69	9,502,105
1941.....		2,213,812		3,570,825		3,728,327	28.79	9,512,964
1942.....		2,239,163		3,258,401		3,312,310	26.02	8,809,874

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1941

	High School Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Av. Levy in Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities & Towns
Beaverhead.....	\$14,570	-----	-----	-----	-----	61.37	\$ 328,092
Big Horn.....	-----	-----	11,772	10,858	-----	74.47	374,557
Blaine.....	6,574	-----	3,197	79,122	748	68.52	422,968
Broadwater.....	-----	-----	1,214	-----	-----	53.56	150,229
Carbon.....	19,729	-----	765	9,117	430	76.71	480,236
Carter.....	-----	163	-----	-----	-----	67.87	154,746
Cascade.....	-----	-----	8,688	31,436	-----	65.65	1,709,511
Chouteau.....	4,574	-----	8,270	-----	-----	58.99	420,650
Custer.....	-----	-----	1,497	8,790	-----	47.54	307,432
Daniels.....	2,680	486	17,780	-----	-----	74.92	222,663
Dawson.....	-----	786	7,432	1,547	-----	66.17	365,355
Deer Lodge.....	-----	-----	-----	-----	-----	51.50	449,885
Fallon.....	-----	-----	4,220	-----	-----	73.54	198,982
Fergus.....	6,213	378	2,242	-----	52	74.39	694,285
Flathead.....	19,276	-----	-----	-----	-----	62.01	666,686
Gallatin.....	20,782	206	1,292	500	-----	53.40	624,010
Garfield.....	1,461	463	2,467	-----	-----	70.49	108,085
Glacier.....	-----	-----	7,173	-----	-----	55.88	372,888
Golden Valley.....	-----	-----	3,080	-----	-----	60.63	112,572
Granite.....	-----	-----	39	-----	-----	50.67	143,832
Hill.....	-----	1,577	7,375	-----	523	61.56	456,689
Jefferson.....	447	286	-----	-----	791	58.30	231,503
Judith Basin.....	-----	659	2,071	-----	-----	45.87	227,911
Lake.....	-----	-----	4	98,007	1,032	71.47	483,903
Lewis & Clark.....	-----	-----	388	-----	149	44.17	699,624
Liberty.....	-----	-----	5,063	-----	144	62.00	132,642
Lincoln.....	-----	432	-----	3,817	887	68.57	309,292
Madison.....	-----	343	170	-----	2,350	60.61	299,219
McCone.....	-----	90	4,890	-----	-----	60.65	151,704
Meagher.....	-----	-----	85	-----	1,237	53.05	142,345
Mineral.....	-----	1,332	-----	-----	635	57.69	126,602
Missoula.....	-----	-----	-----	12,435	5,530	68.04	912,087
Musselshell.....	-----	96	1,593	-----	-----	82.34	230,432
Park.....	11,823	1,483	-----	-----	1,763	50.36	351,508
Petroleum.....	-----	-----	912	-----	-----	62.05	52,822
Phillips.....	-----	-----	1,309	24,587	-----	72.51	334,688
Pondera.....	-----	-----	10,852	-----	-----	64.23	323,151
Powder River.....	-----	482	791	-----	-----	51.52	116,635
Powell.....	-----	2,030	-----	-----	4,342	56.41	293,699
Prairie.....	-----	-----	3,098	-----	-----	47.37	118,113
Ravalli.....	-----	-----	185	47,188	5,172	90.13	430,110
Richland.....	11,835	163	2,759	69,856	509	80.34	413,023
Roosevelt.....	-----	-----	1,863	-----	-----	58.01	278,862
Rosebud.....	2,179	-----	166	49,632	-----	59.18	372,255
Sanders.....	8,518	3,071	-----	13,281	-----	59.66	354,013
Sheridan.....	-----	277	8,356	-----	-----	67.47	252,215
Silver Bow.....	48,959	10,312	-----	-----	5,626	57.94	1,505,981
Stillwater.....	-----	-----	274	-----	-----	65.15	252,880
Sweet Grass.....	-----	-----	100	-----	-----	56.34	186,831
Teton.....	2,632	-----	1,702	71,724	-----	61.80	413,169
Toole.....	-----	-----	9,268	-----	-----	59.41	357,659
Treasure.....	1,258	-----	1,982	8,774	107	46.55	70,972
Valley.....	29,070	-----	2,029	23,756	-----	76.04	492,815
Wheatland.....	-----	-----	1,559	-----	-----	39.64	130,540
Wibaux.....	-----	-----	10,168	-----	-----	58.52	103,036
Yellowstone.....	-----	-----	1,445	103,490	21,257	61.07	1,403,492
THE STATE.....	\$212,580	\$25,115	\$161,585	\$667,917	\$53,284	60.71	\$21,320,051

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1942

	High School Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Av. Levy in Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities & Towns
Beaverhead.....	\$ 14,626	\$	\$	\$	\$	45.28	\$ 302,225
Big Horn.....	.....	.....	21,362	11,503	.....	54.27	315,772
Blaine.....	4,032	.....	2,904	85,913	802	60.26	400,822
Broadwater.....	.....	.....	2,276	.....	.....	45.36	132,299
Carbon.....	10,110	.....	564	9,116	.....	69.70	449,626
Carter.....	.....	.....	259	.....	.....	53.08	132,229
Cascade.....	.....	.....	7,286	33,204	1,591	57.72	1,547,955
Chouteau.....	5,120	.....	11,076	.....	.....	45.92	354,211
Custer.....	.....	.....	1,140	8,795	.....	45.07	306,597
Daniels.....	.....	518	16,151	.....	.....	48.15	154,894
Dawson.....	.....	.....	10,997	1,714	.....	53.46	310,307
Deer Lodge.....	.....	.....	.....	.....	.....	48.50	438,762
Fallon.....	.....	.....	9,430	.....	.....	48.08	143,833
Fergus.....	5,228	423	2,427	.....	.....	58.66	569,282
Flathead.....	19,286	.....	.....	4,911	.....	59.96	640,115
Gallatin.....	17,794	187	1,447	445	.....	50.02	605,487
Garfield.....	1,593	439	2,366	.....	.....	54.50	94,234
Glacier.....	.....	.....	4,304	.....	.....	51.33	381,807
Golden Valley.....	.....	.....	3,175	.....	.....	51.83	101,108
Granite.....	.....	.....	.....	.....	.....	50.04	147,907
Hill.....	.....	1,738	11,270	.....	246	45.89	367,660
Jefferson.....	756	288	.....	.....	405	52.34	198,429
Judith Basin.....	.....	679	1,969	.....	.....	32.75	164,695
Lake.....	.....	.....	.....	90,982	869	68.53	477,298
Lewis & Clark.....	.....	.....	328	.....	158	42.46	678,486
Liberty.....	.....	.....	6,176	.....	.....	55.45	127,461
Lincoln.....	.....	357	.....	4,098	4,133	57.58	272,752
Madison.....	.....	351	66	.....	.....	56.19	282,215
McCone.....	.....	90	4,333	.....	.....	43.09	114,166
Meagher.....	.....	.....	127	.....	1,465	44.81	128,084
Mineral.....	.....	1,172	.....	.....	.....	58.00	128,009
Missoula.....	.....	.....	.....	14,228	6,773	57.37	808,107
Musselshell.....	.....	96	4,174	.....	.....	68.00	194,363
Park.....	10,493	1,345	.....	.....	.....	45.89	326,567
Petroleum.....	.....	.....	1,823	.....	.....	59.93	54,412
Phillips.....	.....	.....	3,142	19,576	.....	62.39	291,753
Pondera.....	.....	.....	7,825	.....	.....	52.09	269,364
Powder River.....	.....	568	2,049	.....	.....	45.00	109,875
Powell.....	.....	.....	.....	.....	3,891	50.69	266,229
Prairie.....	.....	.....	7,103	.....	.....	39.62	105,980
Ravalli.....	.....	.....	95	48,905	4,794	67.96	358,096
Richland.....	8,827	83	8,693	77,768	.....	64.41	370,683
Roosevelt.....	.....	.....	762	.....	.....	38.18	191,468
Rosebud.....	779	.....	189	46,931	.....	49.17	328,931
Sanders.....	8,454	.....	.....	13,314	.....	53.37	317,156
Sheridan.....	.....	230	11,042	.....	.....	37.80	158,695
Silver Bow.....	45,838	10,803	.....	.....	21,892	58.11	1,370,007
Stillwater.....	.....	.....	407	.....	76	60.50	243,543
Sweet Grass.....	.....	.....	.....	.....	.....	44.07	149,828
Teton.....	3,079	.....	2,078	82,776	.....	54.19	400,795
Toole.....	.....	.....	7,514	.....	.....	49.31	306,771
Treasure.....	.....	.....	2,921	9,414	.....	48.00	75,320
Valley.....	.....	2,312	2,790	15,366	.....	52.61	337,213
Wheatland.....	.....	.....	1,375	.....	.....	32.91	111,794
Wibaux.....	.....	.....	11,411	.....	.....	47.82	90,327
Yellowstone.....	.....	.....	1,610	106,489	20,237	55.06	1,369,051
THE STATE.....	\$156,015	\$21,679	\$198,436	\$685,448	\$67,332	52.81	\$19,075,064
1933.....	.....	\$ 8,088	\$ 51,973	\$570,650	\$ 8,583	60.48	\$21,635,427
1934.....	.....	13,314	40,498	556,121	13,707	60.57	21,820,322
1935.....	.....	11,777	177,778	444,224	17,403	60.68	21,661,635
1936.....	.....	10,640	24,329	518,571	11,605	57.47	20,666,620
1937.....	.....	12,755	35,253	587,891	38,185	62.41	21,804,068
1938.....	.....	14,242	192,865	621,174	25,589	61.77	21,667,863
1939.....	.....	13,024	83,350	632,640	27,027	64.06	21,230,458
1940.....	.....	19,214	66,653	536,568	38,295	62.45	20,821,797
1941.....	212,580	25,115	161,585	667,917	53,284	60.71	21,320,051
1942.....	156,015	21,679	198,436	685,448	67,332	52.81	19,075,064

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1941**

	Taxes Levied for All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead.....	\$ 18,582	\$ 5,162	\$ 23,744	\$ 351,836
Big Horn.....	19,311	15,063	34,374	408,931
Blaine.....	28,373	12,370	40,743	463,711
Broadwater.....	20,389	.....	20,389	170,618
Carbon.....	34,714	.....	34,714	514,950
Carter.....	3,594	.....	3,594	158,340
Cascade.....	459,007	27,686	486,693	2,196,204
Chouteau.....	17,595	1,850	19,445	440,095
Custer.....	95,869	38,812	134,681	442,113
Daniels.....	8,109	1,062	9,171	231,834
Dawson.....	36,565	22,752	59,317	424,672
Deer Lodge.....	93,747	.....	93,747	543,597
Fallon.....	17,232	269	17,501	216,483
Fergus.....	75,970	9,357	85,327	779,612
Flathead.....	90,862	52,469	143,331	810,017
Gallatin.....	109,279	268	109,547	733,557
Garfield.....	.....	.....	.....	108,085
Glacier.....	27,507	25,833	53,340	426,228
Golden Valley.....	1,265	454	1,719	114,291
Granite.....	13,013	1,090	14,103	157,935
Hill.....	72,715	75,529	148,244	604,933
Jefferson.....	7,467	692	8,159	239,662
Judith Basin.....	7,383	.....	7,383	235,294
Lake.....	22,220	4,626	26,846	510,749
Lewis & Clark.....	215,911	28,424	244,335	943,959
Liberty.....	3,883	471	4,354	136,996
Lincoln.....	16,115	5,947	22,062	331,354
Madison.....	6,947	459	7,406	306,625
McCone.....	4,441	.....	4,441	156,145
Meagher.....	5,934	30	5,964	148,309
Mineral.....	998	.....	998	127,600
Missoula.....	196,692	68,410	265,102	1,177,189
Musselshell.....	11,357	14,965	26,322	256,754
Park.....	85,243	16,479	101,722	453,230
Petroleum.....	2,104	.....	2,104	54,926
Phillips.....	22,978	1,715	24,693	359,381
Pondera.....	26,648	1,256	27,904	351,055
Powder River.....	.....	.....	.....	116,635
Powell.....	32,671	10,497	43,168	336,867
Prairie.....	6,611	.....	6,611	124,724
Ravalli.....	27,329	4,024	31,353	461,463
Richland.....	21,373	1,695	23,068	436,091
Roosevelt.....	33,443	4,780	38,223	317,085
Rosebud.....	20,748	2,709	23,457	395,712
Sanders.....	18,905	6,330	25,235	379,248
Sheridan.....	12,957	2,217	15,174	267,389
Silver Bow.....	579,391	62,726	642,117	2,148,098
Stillwater.....	7,526	2,462	9,988	262,868
Sweet Grass.....	13,878	.....	13,878	200,709
Teton.....	17,547	1,127	18,674	431,843
Toole.....	53,691	5,761	59,452	417,111
Treasure.....	3,638	.....	3,638	74,610
Valley.....	46,866	323	47,189	540,004
Wheatland.....	11,881	.....	11,881	142,421
Wibaux.....	3,432	.....	3,432	106,468
Yellowstone.....	351,402	53,262	404,664	1,808,156
THE STATE.....	\$3,143,308	\$591,413	\$3,734,721	\$25,054,772

**CITY AND TOWN TAXES AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1942**

	Taxes Levied for All City & Town Purposes Except Special Improvements	Special Improvement District Taxes	Total City & Town Taxes	Grand Total of All Taxes For All Purposes
Beaverhead.....	\$ 18,366	\$ 5,243	\$ 23,609	\$ 325,834
Big Horn.....	21,800	14,591	36,391	352,163
Blaine.....	29,089	9,657	38,746	439,568
Broadwater.....	20,748	.....	20,748	153,047
Carbon.....	36,384	.....	36,384	486,009
Carter.....	3,736	.....	3,736	135,965
Cascade.....	423,140	177,827	600,967	2,118,922
Chouteau.....	17,461	1,627	19,088	373,299
Custer.....	95,414	26,435	121,849	428,446
Daniels.....	5,280	760	6,040	160,934
Dawson.....	38,182	19,787	57,969	368,276
Deer Lodge.....	101,460	.....	101,460	540,222
Fallon.....	17,906	238	18,144	161,977
Fergus.....	79,497	9,220	88,717	657,999
Flathead.....	87,917	46,088	134,005	774,120
Gallatin.....	110,146	257	110,403	715,890
Garfield.....	.....	.....	.....	94,234
Glacier.....	27,804	.....	27,804	409,611
Golden Valley.....	1,296	454	1,750	102,858
Granite.....	12,041	136	12,177	160,084
Hill.....	73,201	81,049	154,250	521,910
Jefferson.....	7,541	.....	7,541	205,970
Judith Basin.....	5,619	.....	5,619	170,314
Lake.....	22,973	2,943	25,916	503,124
Lewis & Clark.....	208,680	28,889	237,569	916,055
Liberty.....	3,729	591	4,320	131,781
Lincoln.....	18,303	6,833	25,136	297,888
Madison.....	6,489	459	6,948	289,163
McCone.....	4,398	.....	4,398	118,564
Meagher.....	6,505	.....	6,505	134,589
Mineral.....	1,027	.....	1,027	129,036
Missoula.....	192,386	63,915	256,301	1,064,408
Musselshell.....	10,136	.....	10,136	204,499
Nark.....	87,025	11,422	98,447	425,014
Petroleum.....	1,802	.....	1,802	56,214
Phillips.....	21,314	1,770	23,114	314,867
Pondera.....	23,629	2,099	25,728	295,092
Powder River.....	.....	.....	.....	109,875
Powell.....	31,493	8,421	39,914	306,143
Prairie.....	5,019	.....	5,019	110,999
Ravalli.....	27,374	1,517	28,891	386,987
Richland.....	25,896	19,162	45,058	415,741
Roosevelt.....	32,588	4,516	37,104	228,572
Rosebud.....	19,110	3,126	22,236	351,167
Sanders.....	10,532	6,683	17,215	334,371
Sheridan.....	12,705	2,153	14,858	173,553
Silver Bow.....	446,209	54,280	500,489	1,870,496
Stillwater.....	8,089	2,398	10,487	254,030
Sweet Grass.....	12,682	.....	12,682	162,610
Teton.....	16,893	1,136	18,029	418,824
Toole.....	48,935	5,389	54,324	361,095
Treasure.....	2,390	.....	2,390	77,710
Valley.....	44,277	323	44,600	381,813
Wheatland.....	11,930	.....	11,930	123,724
Wibaux.....	3,549	.....	3,549	93,876
Yellowstone.....	363,978	162,280	526,258	1,895,309
THE STATE.....	\$2,966,103	\$ 783,674	\$3,749,777	\$22,824,841
1933.....	\$2,648,904	\$1,078,301	\$3,727,205	\$25,362,632
1934.....	2,718,135	869,199	3,587,334	25,407,656
1935.....	2,698,643	927,520	3,626,163	25,287,798
1936.....	2,834,083	707,710	3,541,793	24,208,413
1937.....	3,120,672	689,721	3,810,393	25,614,461
1938.....	3,101,795	881,852	3,983,647	25,651,510
1939.....	3,020,314	795,194	3,815,508	25,045,966
1940.....	3,091,076	795,510	3,889,586	24,711,383
1941.....	3,143,308	591,413	3,734,721	25,054,772
1942.....	2,966,103	783,674	3,749,777	22,824,841

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM
AND GRAZING LANDS—1941**

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	61.37	\$ 6.40	\$.39	\$3.21	\$.20	\$.60	\$.04	\$1.18	\$.07
Big Horn.....	74.47	9.51	.71	1.52	.11	.65	.05	1.13	.08
Blaine.....	68.52	6.44	.44	1.86	.13	.80	.05	1.13	.08
Broadwater.....	53.56	10.30	.55	2.26	.12	.79	.04	1.59	.09
Carbon.....	76.71	15.58	1.20	2.17	.17	.70	.05	2.48	.19
Carter.....	67.87	.....	.....	1.53	.10	.81	.05	1.07	.07
Cascade.....	65.65	6.69	.44	3.62	.24	1.07	.07	2.13	.14
Chouteau.....	58.99	6.56	.39	2.75	.16	1.18	.07	1.73	.10
Custer.....	47.54	14.52	.69	1.27	.06	.56	.03	.80	.04
Daniels.....	74.92	5.06	.38	3.46	.26	.50	.04	2.20	.16
Dawson.....	66.17	10.04	.66	2.56	.17	.74	.05	1.45	.10
Deer Lodge.....	51.50	10.13	.52	1.44	.07	.98	.05	1.85	.10
Fallon.....	73.54	.....	.....	1.59	.12	.46	.03	.95	.07
Fergus.....	74.39	7.72	.57	3.39	.25	.95	.07	2.05	.15
Flathead.....	62.01	.....	.....	9.73	.60	1.31	.08	3.11	.19
Gallatin.....	53.40	13.30	.71	4.97	.27	.74	.04	3.01	.16
Garfield.....	70.49	4.50	.32	1.20	.08	.57	.04	.66	.05
Glacier.....	55.88	10.99	.61	2.06	.12	1.21	.07	1.55	.09
Golden Valley.....	60.63	6.47	.39	1.70	.10	.77	.05	.90	.05
Granite.....	50.67	11.07	.56	.....	.....	.98	.05	1.76	.09
Hill.....	61.56	8.51	.52	1.95	.12	1.06	.07	1.67	.10
Jefferson.....	58.30	6.52	.38	.....	.....	.48	.03	.78	.05
Judith Basin.....	45.87	7.30	.33	4.45	.20	1.31	.06	2.99	.14
Lake.....	71.47	8.97	.64	3.75	.27	1.38	.10	3.78	.27
Lewis & Clark.....	44.17	6.40	.28	2.55	.11	.90	.04	1.20	.05
Liberty.....	62.00	8.70	.54	2.11	.13	.86	.05	1.41	.09
Lincoln.....	68.57	8.40	.58	4.90	.34	.82	.06	1.25	.09
Madison.....	60.61	8.59	.52	2.09	.13	.64	.04	1.28	.08
McCone.....	60.65	.....	.....	1.80	.11	.53	.03	1.38	.08
Meagher.....	53.05	6.97	.37	1.32	.07	.83	.04	1.12	.06
Mineral.....	57.69	10.06	.58	5.82	.34	.88	.05	1.35	.08
Missoula.....	68.04	8.73	.59	4.28	.29	.79	.05	1.87	.13
Musselshell.....	82.34	.....	.....	1.09	.09	.66	.05	.73	.06
Park.....	50.36	11.41	.57	2.52	.13	.75	.04	1.95	.10
Petroleum.....	62.05	4.67	.24	.94	.05	.58	.03	.75	.04
Phillips.....	72.51	4.17	.30	1.70	.12	.77	.06	1.06	.08
Pondera.....	64.23	8.99	.58	2.74	.18	1.02	.07	2.97	.19
Powder River.....	51.52	.....	.....	1.71	.09	.67	.03	.95	.05
Powell.....	56.41	9.27	.52	3.03	.17	1.09	.06	1.71	.10
Prairie.....	47.37	.....	.....	1.90	.09	.59	.03	1.24	.06
Ravalli.....	90.13	9.93	.89	.....	.....	1.26	.11	3.81	.34
Richland.....	80.34	8.66	.70	1.94	.16	.70	.06	1.41	.11
Roosevelt.....	58.01	3.62	.21	2.66	.15	.97	.06	1.91	.11
Rosebud.....	59.18	8.62	.51	2.16	.13	.54	.03	.77	.05
Sanders.....	59.66	4.46	.27	3.74	.22	.86	.05	1.21	.07
Sheridan.....	67.47	.....	.....	2.63	.17	.81	.05	2.04	.14
Silver Bow.....	57.94	3.79	.22	1.66	.10	.78	.05	1.17	.07
Stillwater.....	65.15	13.83	.90	1.20	.08	.77	.05	1.29	.08
Sweet Grass.....	56.34	11.77	.66	5.18	.29	1.00	.06	1.54	.09
Teton.....	61.80	5.75	.36	3.56	.22	.83	.05	2.26	.14
Toole.....	59.41	.....	.....	1.74	.10	.97	.06	1.29	.08
Treasure.....	46.55	9.83	.46	1.36	.06	.63	.03	1.17	.05
Valley.....	76.04	4.59	.35	2.16	.16	.81	.06	1.61	.12
Wheatland.....	39.64	6.92	.27	1.04	.04	.86	.03	1.27	.05
Wibaux.....	58.52	.....	.....	2.67	.16	.84	.05	1.50	.09
Yellowstone.....	61.07	18.83	1.15	1.43	.09	.62	.04	2.46	.15
THE STATE.....	60.71	\$ 9.90	\$.60	\$2.39	\$.15	\$.79	\$.05	\$1.54	\$.093

**TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM
AND GRAZING LANDS—1942**

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	45.28	\$ 6.40	\$.29	\$ 3.20	\$.14	\$.60	\$.03	\$ 1.16	\$.05
Big Horn.....	54.27	10.72	.58	1.57	.09	.64	.03	1.11	.06
Blaine.....	60.26	6.30	.38	1.86	.11	.80	.05	1.12	.07
Broadwater.....	45.36	10.35	.47	2.29	.10	.63	.03	1.30	.06
Carbon.....	69.70	15.60	1.09	2.19	.15	.71	.05	2.45	.17
Carter.....	53.08	.....	.....	1.53	.08	.82	.04	1.06	.06
Cascade.....	57.72	6.57	.38	3.84	.22	1.07	.06	2.20	.13
Chouteau.....	45.92	6.46	.30	2.75	.13	1.16	.05	1.72	.08
Custer.....	45.07	11.53	.52	1.27	.06	.56	.03	.80	.04
Daniels.....	48.15	4.92	.24	3.46	.17	.82	.04	2.61	.13
Dawson.....	53.46	10.00	.53	2.54	.14	.73	.04	1.33	.07
Deer Lodge.....	48.50	10.13	.49	1.51	.07	.96	.05	1.84	.09
Fallon.....	48.08	.....	.....	1.60	.08	.46	.02	.96	.05
Fergus.....	58.66	7.76	.45	3.40	.20	.95	.05	2.05	.12
Flathead.....	59.96	.....	.....	9.69	.58	1.28	.08	3.04	.18
Gallatin.....	50.02	13.32	.67	5.00	.25	.75	.04	3.01	.15
Garfield.....	54.50	4.50	.25	1.20	.07	.57	.03	.65	.04
Glacier.....	51.33	6.00	.31	2.00	.10	1.20	.06	1.51	.08
Golden Valley.....	51.83	6.48	.34	1.78	.09	.77	.04	.91	.05
Granite.....	50.04	11.10	.56	.....	.....	.98	.05	1.75	.09
Hill.....	45.89	7.70	.35	1.95	.09	1.05	.05	1.66	.08
Jefferson.....	52.34	6.54	.34	.....	.....	.38	.02	.78	.04
Judith Basin.....	32.75	7.30	.24	4.45	.15	1.30	.04	2.98	.10
Lake.....	68.53	9.02	.62	3.64	.25	1.27	.09	3.68	.25
Lewis & Clark.....	42.46	6.40	.27	2.56	.11	.90	.04	1.19	.05
Liberty.....	55.45	8.70	.48	2.11	.12	.86	.05	1.39	.08
Lincoln.....	57.58	8.34	.48	4.72	.27	.82	.05	1.29	.07
Madison.....	56.19	5.71	.32	2.12	.12	.65	.04	1.28	.07
McCone.....	43.09	.....	.....	1.78	.08	.58	.02	1.37	.06
Meagher.....	44.81	4.66	.21	1.32	.06	.83	.04	1.12	.05
Mineral.....	58.00	10.06	.58	5.90	.34	.86	.05	1.34	.08
Missoula.....	57.37	8.73	.50	4.19	.24	.80	.05	1.87	.11
Musselshell.....	68.00	.....	.....	1.09	.07	.66	.04	.73	.05
Park.....	45.89	11.40	.52	2.50	.11	.76	.03	1.93	.09
Petroleum.....	59.93	4.54	.27	.94	.06	.59	.04	.73	.04
Phillips.....	62.39	4.07	.25	1.70	.11	.76	.05	1.06	.07
Pondera.....	52.09	9.17	.48	2.75	.14	1.03	.05	2.98	.16
Powder River.....	45.00	.....	.....	1.72	.08	.67	.03	.96	.04
Powell.....	50.69	9.19	.47	2.36	.12	1.09	.06	1.70	.09
Prairie.....	39.62	.....	.....	1.90	.08	.58	.02	1.22	.05
Ravalli.....	67.96	9.96	.68	.....	.....	1.18	.08	3.44	.23
Richland.....	64.41	8.64	.56	1.92	.12	.70	.05	1.36	.09
Roosevelt.....	38.18	3.61	.14	2.62	.10	.98	.04	1.91	.07
Rosebud.....	49.17	8.63	.42	2.15	.11	.54	.03	.77	.04
Sanders.....	53.37	4.39	.23	3.83	.20	.85	.05	1.19	.06
Sheridan.....	37.80	.....	.....	2.63	.10	.82	.03	2.03	.08
Silver Bow.....	58.11	3.81	.22	1.68	.10	.76	.04	1.04	.06
Stillwater.....	60.50	13.93	.84	1.20	.07	.76	.05	1.28	.08
Sweet Grass.....	44.07	11.82	.52	5.20	.23	1.00	.04	1.52	.07
Teton.....	54.19	5.66	.31	3.56	.19	.83	.04	2.28	.12
Toole.....	49.31	.....	.....	1.74	.09	.97	.05	1.28	.06
Treasure.....	48.00	9.71	.47	1.37	.06	.63	.03	1.17	.06
Valley.....	52.61	4.57	.24	2.16	.11	.82	.04	1.60	.08
Wheatland.....	32.91	6.92	.23	1.03	.03	.86	.03	1.25	.04
Wibaux.....	47.82	.....	.....	2.70	.13	.86	.04	1.51	.07
Yellowstone.....	55.06	18.57	1.02	1.43	.08	.62	.03	2.43	.13
THE STATE.....	52.81	9.87	.52	2.39	.13	.79	.04	1.52	.08

REPORT OF STATE BOARD OF EQUALIZATION

WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA
GENERAL OBLIGATIONS

	BONDS			GENERAL FUND WARRANTS			Total Net
	Outstanding	Sinking Funds	Net Indebtedness	Outstanding	Cash	Indebtedness Net	
June 30, 1923.....	\$4,129,550.00	\$ 318,625.44	\$3,810,924.56	\$3,644,059.17	\$ 24,137.87	\$3,619,921.30	\$7,430,845.86
June 30, 1924.....	4,946,000.00	390,109.72	4,555,890.28	3,702,105.71	106,558.38	3,595,547.33	8,151,437.61
June 30, 1925.....	5,439,000.00	598,155.32	4,900,844.68	3,947,253.45	129,851.02	3,817,402.43	8,713,247.11
June 30, 1926.....	5,659,000.00	725,970.60	4,806,029.40	3,158,389.97	39,397.01	3,118,992.96	7,925,022.36
June 30, 1927.....	5,645,395.00	1,136,924.79	4,508,470.21	3,959,337.07	94,730.55	3,184,596.52	7,673,066.73
June 30, 1928.....	5,650,795.00	998,499.24	4,652,295.76	3,064,699.00	305.27	3,065,004.27	7,717,300.03
June 30, 1929.....	5,604,711.00	1,110,994.05	4,493,716.95	3,274,873.63	None	3,274,873.63	7,768,590.58
June 30, 1930.....	5,590,252.50	1,254,703.11	4,335,549.39	3,469,084.51	1,974.20	3,467,110.31	7,802,659.70
June 30, 1931.....	5,588,735.00	1,389,950.31	4,198,784.69	3,339,172.55	9,330.81	3,329,841.74	8,128,626.43
June 30, 1932.....	4,233,156.25	269,446.28	3,963,709.97	4,107,590.40	140,717.35	3,966,873.05	7,930,583.02
June 30, 1933.....	8,235,013.75	164,220.75	8,070,793.00	* 222,198.81	8,308.09	230,506.90	230,506.90
June 30, 1934.....	8,291,804.75	337,523.11	7,954,281.64	1,034,401.61	181,592.86	852,808.75	8,923,601.75
June 30, 1935.....	8,211,924.50	939,595.25	7,272,329.25	* 563,615.36	41,031.90	522,583.46	522,583.46
June 30, 1936.....	6,677,177.00	428,856.82	6,248,320.18	1,370,601.40	16,007.60	1,354,593.80	9,308,875.44
June 30, 1937.....	6,033,177.00	668,272.74	5,364,904.26	* 298,587.34	25.97	298,561.37	298,561.37
June 30, 1938.....	5,074,224.25	646,913.66	4,427,310.59	1,447,530.99	163,843.84	1,283,687.15	8,556,016.40
June 30, 1939.....	4,596,752.50	760,298.48	3,836,454.02	* 112,317.36	2,484.14	109,833.22	109,833.22
June 30, 1940.....	4,282,224.75	811,484.91	3,470,739.84	633,842.39	21,337.59	612,504.80	6,860,824.98
June 30, 1941.....	3,746,724.75	755,167.43	2,991,557.32	402,858.65	21,466.50	381,392.15	5,746,296.71
June 30, 1942.....	3,703,224.75	871,156.72	2,832,068.03	155,496.23	267,355.52	† 131,853.29	4,315,451.30
				291,556.89	399,949.03	† 108,398.14	3,728,055.88
				304,372.82	708,732.40	† 404,359.58	3,066,380.26
				279,050.96	692,749.42	† 413,668.46	2,577,888.86
				208,362.58	2,611,986.84	† 2,403,624.26	428,443.77

*University Millage Fund.

†Cash Surplus.

\$332,224.75 of the outstanding bonds are Capitol Building Refunding bonds; \$2871,000.00 are Funding bonds issued to take up State General Fund Warrants; and \$500,000.00 are Insane Asylum bonds authorized at the general election held in November, 1940.

SPECIAL PROJECTS STATEMENT OF HIGHWAY DEBENTURES AS OF JUNE 30, 1942

Series	Date of Issue	Amount	Interest Rate	Due Date	Retired Date	Amount Retired	Amount Outstanding
A	Sept. 1, 1931	\$ 858,000.00	4 $\frac{1}{2}$ %	Dec. 31, 1934	Dec. 31, 1934	\$ 858,000.00	
B	Sept. 1, 1931	642,000.00	4 $\frac{1}{2}$ %	Dec. 31, 1935	Dec. 31, 1935	642,000.00	
C	Aug. 1, 1933	250,000.00	5 %	Dec. 31, 1937	Dec. 31, 1937	250,000.00	
D	Dec. 16, 1933	182,000.00	4 %	Dec. 31, 1937	Dec. 31, 1937	182,000.00	
E	Dec. 16, 1933	858,000.00	4 %	Dec. 31, 1938	Dec. 31, 1938	858,000.00	
F	Dec. 16, 1933	210,000.00	4 %	Dec. 31, 1939	Dec. 31, 1939	210,000.00	
G	Apr. 1, 1934	648,000.00	4 $\frac{3}{4}$ %	Dec. 31, 1939	Dec. 31, 1939	648,000.00	
H	Apr. 1, 1934	852,000.00	4 $\frac{3}{4}$ %	Dec. 31, 1940	Dec. 31, 1940	852,000.00	
I	Mar. 15, 1939	1,500,000.00	1 $\frac{1}{2}$ %	Mar. 15, 1949			1,500,000.00
J	July 1, 1939	1,500,000.00	1 $\frac{3}{4}$ %	July 1, 1949			1,500,000.00
		\$7,500,000.00				\$4,500,000.00	\$3,000,000.00

The outstanding debentures were issued pursuant to the provisions of Initiative Measure No. 41, passed by the people at the general election in November, 1938. They mature in 10 years, but may be retired on any interest payment date after 5 years. Under the law the state treasurer was required to set aside monthly from the highway fund during the years 1939, 1940 and 1941 a sufficient amount to pay the interest during those years. Beginning January, 1942 he must set aside sufficient to pay interest and to provide in the aggregate for the payment of the principal when due, and such further amounts as the highway fund, and the necessities for the use thereof will warrant, for the purpose of retiring debentures before maturity. Slightly more than \$38,000 monthly is being paid into this debenture redemption fund at the present time. The balance in the fund June 30, 1942 was \$226,691.00.

STATEMENT OF SPECIAL PROJECT BONDS AS OF JUNE 30, 1942

	Date of Issue	Final Payment Due	Amount of Issue	Interest Rate	Amount Retired	Amount Outstanding
Agricultural College Residence Hall	(d) July 1, 1934	1965	\$ 198,000.00	4 %	\$ 16,000.00	\$ 182,000.00
Eastern Montana Normal—Construction	(b) Nov. 1, 1934	1964	191,000.00	4 %	46,000.00	145,000.00
Mines Residence Hall—Construction	(d) Apr. 1, 1934	1964	245,000.00	4 %	42,000.00	203,000.00
North Montana Residence Hall—Construction	(d) Feb. 1, 1935	1965	151,000.00	4 %	21,000.00	130,000.00
University Student Union—Construction	(d) Mar. 1, 1934	1964	240,000.00	4 %	49,000.00	191,000.00
Normal College—Construction	(b) Sept. 1, 1935	1975	100,000.00	3 %	23,000.00	77,000.00
University, Chemistry and Pharmacy	(c) Nov. 1, 1938	1968	257,000.00	3 $\frac{3}{4}$ %	50,500.00	206,500.00
University, Residence Hall	(d) Nov. 1, 1937	1965	225,000.00	4 $\frac{1}{4}$ %	33,000.00	192,000.00
Deaf and Blind School—Construction	(b) June 1, 1935	1965	172,000.00	4 %	13,000.00	159,000.00
Industrial School—Construction	(b) Nov. 1, 1934	1968	61,000.00	4 %	13,000.00	48,000.00
Tuberculosis Sanitarium	(a) Dec. 1, 1938	1961	213,000.00	4 %	27,000.00	186,000.00
School of Mines, Library and Museum	(a) Dec. 1, 1938	1960	11,000.00	3 $\frac{1}{2}$ - 3 $\frac{3}{4}$ %	7,000.00	4,000.00
Agricultural College Student Union	(a) Jan. 1, 1939	1959	227,000.00	3 $\frac{3}{4}$ %	17,000.00	210,000.00
Insane Asylum Refunding Bonds	(a) Mar. 1, 1942	1962	250,987.00	2 $\frac{1}{2}$ %		250,987.00
			\$2,612,987.00		\$314,500.00	\$2,298,487.00

To be redeemed:

- (a) From earnings.
 - (b) From earnings, and interest and income from land grant.
 - (c) From interest and income from land grant.
 - (d) From earnings of the projects.
- * To be refunded after 15 years.

NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF
FISCAL YEARS (June 30) 1923 AND 1942, SHOWING INCREASE
OR DECREASE DURING THAT PERIOD

		County	District Schools	Drainage and Irrigation
BEAVERHEAD	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1942	13,516.42	253,565.29	None
	Decrease	4,998.13		8,296.09
	Increase		35,027.17	
BIG HORN	1923	415,789.08	252,673.43	8,706.66
	1942	251,315.62	128,552.53	50,934.08
	Decrease	164,473.46	124,120.90	
	Increase			42,227.42
BLAINE	1923	462,463.15	103,777.20	None
	1942	55,318.74	57,350.14	322,107.85
	Decrease	407,144.41	46,427.06	
	Increase			322,107.85
BROADWATER	1923	217,064.40	87,699.42	31,928.38
	1942	24,324.82	844.37	1,386.86
	Decrease	192,739.58	86,855.05	30,541.52
CARBON	1923	600,072.89	357,892.27	54,874.18
	1942	191,988.79	122,431.47	422,580.39
	Decrease	408,084.10	235,460.80	
	Increase			367,706.21
CARTER	1923	192,522.58	42,872.63	None
	1942	None	20,058.72	None
	Decrease	192,522.58	22,813.91	
CASCADE	1923	1,635,500.00	549,050.00	200,747.80
	1942	55,335.28	688,294.03	None
	Decrease	1,580,164.72		200,747.80
	Increase		139,244.03	
CHOUTEAU.....	1923	1,053,356.78	88,109.24	None
	1942	94,754.98	79,333.76	None
	Decrease	958,601.80	8,775.48	
CUSTER	1923	516,899.20	195,093.00	None
	1942	6,123.37	79,075.96	46,000.00
	Decrease	510,775.83	116,017.04	
	Increase			46,000.00
DANIELS	1923	382,158.77	184,120.79	None
	1942	None	None	None
	Decrease	382,158.77	184,120.79	
DAWSON	1923	713,790.53	173,913.63	5,885.52
	1942	190,349.94	31,088.71	None
	Decrease	523,440.59	142,824.92	5,885.52
DEER LODGE	1923	170,758.57	24,347.41	None
	1942	None	58,812.70	None
	Decrease	170,758.57		
	Increase		34,465.29	
FALLON	1923	592,721.53	70,495.65	None
	1942	107,013.99	32,052.12	None
	Decrease	485,707.54	38,443.53	
FERGUS	1923	1,788,982.80	689,147.88	801.37
	1942	582,142.62	112,826.21	
	Decrease	1,206,840.18	576,321.67	801.37

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF
FISCAL YEARS (June 30) 1923 AND 1942, SHOWING INCREASE
OR DECREASE DURING THAT PERIOD**

		County	District Schools	Drainage and Irrigation
FLATHEAD	1923	893,057.68	222,461.10	50,000.00
	1942	7,399.37	375,193.04	22,441.06
	Decrease	885,658.31		27,558.94
	Increase		152,731.94	
GALLATIN	1923	610,000.00	436,371.38	10,251.54
	1942	100,087.01	270,444.83	None
	Decrease	509,912.99	165,926.55	10,251.54
GARFIELD	1923	238,809.53	28,707.77	None
	1942	17,535.42	5,102.83	None
	Decrease	221,274.11	23,604.94	
GLACIER	1923	300,418.18	252,720.61	None
	1942	34,032.52	125,750.26	None
	Decrease	266,385.66	126,970.35	
GOLDEN VALLEY	1923	552,951.16	110,559.00	None
	1942	102,768.25	5,342.19	20,628.56
	Decrease	450,182.91	105,216.81	
	Increase			20,628.56
GRANITE	1923	315,761.56	7,127.37	None
	1942	4,054.28	10,013.55	None
	Decrease	311,707.28		
	Increase		2,886.18	
HILL	1923	751,072.59	392,550.25	None
	1942	7,941.66	116,138.07	None
	Decrease	743,130.93	246,412.18	
JEFFERSON	1923	120,603.69	112,598.82	121,619.26
	1942	9,102.84	22,056.85	None
	Decrease	111,500.85	90,541.97	121,619.26
JUDITH BASIN	1923	347,623.39	84,357.67	None
	1942	None	61,151.75	None
	Decrease	347,623.39	23,205.92	
LAKE	1924	69,393.82	238,775.40	None
	(Created August, 1923) 1942	43,020.16	58,859.45	4,215.46
	Decrease	26,373.66	179,915.95	
	Increase			4,215.46
LEWIS & CLARK	1923	564,521.44	715,078.42	47.75
	1942	104,119.46	605,367.50	None
	Decrease	460,401.98	109,710.92	47.75
LIBERTY	1923	186,876.83	44,768.02	None
	1942	None	37,987.65	None
	Decrease	186,876.83	6,780.37	
LINCOLN	1923	258,755.43	146,357.68	126,858.32
	1942	75,421.87	72,975.10	10,722.11
	Decrease	183,333.56	73,382.58	116,136.21
MADISON	1923	141,101.27	132,057.16	None
	1942	13,629.22	77,322.62	None
	Decrease	127,472.05	54,734.54	
McCONE	1923	140,701.50	68,791.78	None
	1942	None	12,885.00	None
	Decrease	140,701.50	55,906.78	

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF
FISCAL YEARS (June 30) 1923 AND 1942, SHOWING INCREASE
OR DECREASE DURING THAT PERIOD**

		County	District Schools	Drainage and Irrigation
MEAGHER	1923	431,927.90	114,391.66	None
	1942	111,793.00	12,628.54*	None
	Decrease	320,134.90	101,763.12	.....
MINERAL	1923	136,121.88	95,243.00	None
	1942	26,897.64	7,937.40	None
	Decrease	109,224.24	87,305.60	.....
MISSOULA	1923	883,967.71	354,150.00	28,340.89
	1942	371,966.06	192,617.59*	1,758.91*
	Decrease	512,001.65	161,532.41	26,581.98
MUSSELSHELL	1923	1,310,785.84	295,551.69	None
	1942	493,156.80	97,613.33	24,768.75
	Decrease Increase	817,629.04	197,938.36	24,768.75
PARK	1923	411,031.79	96,284.52	None
	1942	None	28,420.82	None
	Decrease	411,031.79	67,863.70	.....
PETROLEUM	1925	27,568.13	131,180.80	None
	1942	55,152.92	3,376.27	None
	Decrease Increase	27,584.79	127,804.53	.....
PHILLIPS	1923	597,157.67	307,369.97	None
	1942	31,440.31	9,781.76	None
	Decrease	565,717.36	297,588.21	.....
PONDERA	1923	519,656.40	135,285.14	None
	1942	56,147.28	78,098.04	None
	Decrease	463,509.12	57,187.10	.....
POWDER RIVER	1923	128,017.64	44,033.08	None
	1942	None	None	None
	Decrease	128,017.64	44,033.08	.....
POWELL	1923	317,970.43	40,167.89	None
	1942	44,472.50	1,413.48	None
	Decrease	273,497.93	38,754.41	.....
PRAIRIE	1923	107,740.74	19,459.70	None
	1942	None	31,473.75	None
	Decrease Increase	107,740.74	12,014.05	.....
RAVALLI	1923	535,667.93	230,600.18	None
	1942	1,129.19	97,825.92	13,759.52
	Decrease Increase	534,538.74	132,774.26	13,759.52
RICHLAND	1923	213,522.69	270,754.22	None
	1942	96,513.81	166,493.56	None
	Decrease	117,008.88	104,260.66	.....
ROOSEVELT	1923	912,813.00	302,214.47	None
	1942	.....	41,793.68	None
	Decrease	912,813.00	260,420.79	.....
ROSEBUD	1923	602,723.73	206,377.65	None
	1942	98,000.00	33,971.91	385,727.02
	Decrease Increase	504,723.73	172,405.74	385,727.02

NOTE: *1941 Figures.

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF
FISCAL YEARS (June 30) 1923 AND 1942, SHOWING INCREASE
OR DECREASE DURING THAT PERIOD**

		County	District Schools	Drainage and Irrigation
SANDERS	1923	291,589.35	231,105.77	None
	1942	None	133,475.56	None
	Decrease	291,589.35	97,630.21	.....
SHERIDAN	1923	583,133.33	195,583.90	None
	1942	117,731.49	6,651.89	None
	Decrease	465,401.84	188,932.01	.....
SILVER BOW	1923	1,379,446.45	434,921.80	None
	1942	172,920.03	600,087.87*	None
	Decrease	1,206,526.42	.....	.....
	Increase	.....	165,166.07	.....
STILLWATER	1923	720,500.00	259,100.56	10,673.76
	1942	54,573.29	49,310.03	106,758.84
	Decrease	665,926.71	209,790.53	.....
	Increase	.....	.....	96,085.08
SWEET GRASS	1923	358,905.45	59,449.13	1,544.17
	1942	46,837.03	None	None
	Decrease	312,068.42	59,449.13	1,544.17
TETON	1923	601,537.33	169,227.88	45,688.67
	1942	24,142.56	72,548.64	238,000.00
	Decrease	577,394.77	96,679.24	.....
	Increase	.....	.....	192,311.33
TOOLE	1923	493,188.13	114,994.16	241,040.36
	1942	19,370.00	121,869.22	76,383.78
	Decrease	473,818.13	.....	164,656.58
	Increase	.....	6,875.06	.....
TREASURE	1923	73,603.14	63,535.80	None
	1942	None	20,891.08	145,352.49
	Decrease	73,603.14	42,644.72	.....
	Increase	.....	.....	145,352.49
VALLEY	1923	639,766.14	211,350.59	None
	1942	None	54,219.24	None
	Decrease	639,766.14	157,131.35	.....
WHEATLAND	1923	290,247.91	187,309.25	2,580.57
	1942	18,722.47	53,642.72	None
	Decrease	271,525.44	133,666.53	2,580.57
WIBAUX	1923	115,312.34	53,072.81	None
	1942	22,182.07	2,012.55	None
	Decrease	93,130.27	51,060.26	.....
YELLOWSTONE	1923	774,504.83	971,440.08	442,821.91
	1942	None	891,589.68	258,063.32
	Decrease	774,504.83	79,850.40	184,758.59
GRAND TOTALS	1923	\$27,710,650.78	\$11,625,168.80	\$ 1,392,707.20
	1942	3,954,445.08	6,360,621.23	2,151,589.00
	Decrease	\$23,756,205.70	\$ 5,264,547.57	\$
	Increase	.....	.....	758,881.80

NOTE: *1941 Figures.

MOTOR VEHICLES REGISTERED IN 1941

(Table Prepared by Dudley Jones, Registrar of Motor Vehicles)

County	Passenger Cars	Trucks	Fee Exempt	Trailers	Amount Col- lected Fiscal Year Ended June 30, 1942
Beaverhead.....	2,010	848	35	226	\$ 19,667
Blg Horn.....	2,363	1,270	17	199	26,698
Blaine.....	1,957	964	26	83	19,181
Broadwater.....	835	373	4	71	8,167
Carbon.....	2,601	1,034	64	50	25,489
Carter.....	748	307	0	23	3,948
Cascade.....	12,165	2,691	203	276	110,151
Chouteau.....	1,824	1,331	32	40	22,390
Custer.....	2,687	741	39	118	24,511
Daniels.....	1,196	645	10	85	14,050
Dawson.....	2,109	750	27	80	20,155
Deer Lodge.....	3,871	755	44	187	39,243
Fallon.....	967	358	6	28	9,166
Fergus.....	3,831	1,534	51	79	36,526
Flathead.....	6,260	1,956	82	207	57,736
Gallatin.....	5,503	1,695	102	424	51,290
Garfield.....	536	277	1	25	5,141
Glacier.....	2,426	893	19	105	23,512
Golden Valley.....	370	173	5	60	3,472
Granite.....	883	366	11	67	8,799
Hill.....	3,340	1,213	35	76	32,169
Jefferson.....	1,020	400	25	41	9,910
Judith Basin.....	1,034	562	18	37	12,100
Lake.....	2,711	1,192	24	84	26,022
Lewis & Clark.....	6,619	1,399	181	187	55,790
Liberty.....	569	404	3	10	7,372
Lincoln.....	1,716	674	33	73	18,491
Madison.....	1,902	809	29	131	16,742
McCone.....	894	471	4	50	8,865
Meagher.....	656	241	6	96	5,519
Mineral.....	478	254	9	47	6,788
Missoula.....	8,489	1,797	152	200	72,223
Musselshell.....	1,384	445	10	47	12,377
Park.....	3,595	873	37	262	30,247
Petroleum.....	247	132	0	8	2,501
Phillips.....	1,907	789	27	100	15,605
Pondera.....	1,730	993	25	77	19,691
Powder River.....	992	1,994	1	44	15,813
Powell.....	1,639	529	43	105	15,888
Prairie.....	588	268	9	51	5,818
Ravalli.....	3,217	1,376	15	87	30,493
Richland.....	2,371	1,164	24	120	24,812
Roosevelt.....	2,090	1,072	54	123	21,796
Rosebud.....	1,437	531	8	56	13,613
Sanders.....	1,350	567	21	29	17,468
Sheridan.....	1,950	1,050	15	99	19,515
Silver Bow.....	14,334	2,291	202	196	129,448
Stillwater.....	1,427	631	12	60	16,966
Sweet Grass.....	1,031	361	20	204	10,736
Teton.....	2,109	1,149	57	142	23,774
Toole.....	2,099	923	17	117	23,060
Treasure.....	337	216	1	12	4,549
Valley.....	3,223	1,357	25	399	48,920
Wheatland.....	966	332	8	218	8,690
Wibaux.....	549	805	8	34	6,959
Yellowstone.....	12,114	3,251	173	489	125,560
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TOTALS	147,256	51,476	2,823	6,642	\$1,445,582
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DETAIL OF MOTOR VEHICLE ASSESSMENTS—1942

Tax Levies Extended Against 20% of Assessed Value

	Automobiles			Trucks		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	1,533	\$325.94	\$ 499,659	641	\$286.88	\$ 183,891
Big Horn.....	1,450	330.54	179,278	788	289.25	227,930
Blaine.....	1,419	297.35	421,945	786	263.41	207,040
Broadwater.....	693	301.81	209,155	317	271.36	86,020
Carbon.....	2,275	227.83	518,315	934	231.40	216,122
Carter.....	579	275.72	159,640	249	352.00	87,600
Cascade.....	10,252	283.90	2,910,550	2,439	219.22	534,670
Chouteau.....	1,565	300.44	470,189	1,244	215.43	268,245
Custer.....	2,172	280.68	609,627	579	271.89	157,423
Daniels.....	961	272.91	262,265	555	220.50	122,380
Dawson.....	1,790	259.47	464,445	621	249.33	151,835
Deer Lodge.....	3,440	226.92	780,600	564	189.98	107,150
Fallon.....	730	294.95	215,310	292	268.99	78,545
Fergus.....	3,521	307.23	1,081,740	1,354	271.84	372,130
Flathead.....	5,250	230.89	1,212,185	1,635	191.26	312,715
Gallatin.....	4,358	282.00	1,228,965	1,345	223.44	300,530
Garfield.....	458	221.47	101,435	262	247.65	64,885
Glacier.....	1,790	424.60	760,041	692	336.47	232,840
Golden Valley.....	332	213.78	70,975	176	228.24	40,170
Granite.....	707	305.80	216,200	318	266.60	84,780
Hill.....	2,758	282.11	778,063	1,075	230.99	248,308
Jefferson.....	829	288.03	238,780	345	274.15	94,581
Judith Basin.....	885	324.42	287,115	507	268.31	136,035
Lake.....	2,110	228.45	482,020	953	213.37	203,345
Lewis & Clark.....	5,505	315.55	1,737,105	1,126	249.83	281,310
Liberty.....	390	426.85	166,470	509	159.85	81,365
Lincoln.....	1,337	257.10	343,745	561	288.51	161,853
Madison.....	1,360	278.50	378,765	610	250.08	152,550
McCone.....	742	255.04	189,243	414	235.57	104,595
Meagher.....	509	287.30	146,235	197	290.48	57,225
Mineral.....	359	294.58	105,755	128	249.22	31,900
Missoula.....	6,550	272.12	1,802,010	1,383	267.83	370,413
Musselshell.....	1,144	254.98	291,695	379	269.03	101,962
Park.....	2,763	269.36	738,720	653	244.05	159,365
Petroleum.....	226	228.62	51,668	113	257.96	29,150
Phillips.....	1,422	246.14	350,015	572	321.15	183,700
Pondera.....	1,422	309.90	440,675	865	237.46	205,400
Powder River.....	592	284.48	168,415	301	327.54	98,590
Powell.....	1,324	414.07	548,236	411	312.01	128,235
Prairie.....	516	249.38	128,680	243	243.58	59,190
Ravalli.....	2,738	212.83	582,735	1,287	195.19	251,210
Richland.....	1,952	252.55	492,980	999	247.08	246,830
Roosevelt.....	1,491	293.19	437,149	874	215.07	214,190
Rosebud.....	1,059	298.47	316,075	467	287.90	134,450
Sanders.....	1,114	216.71	241,420	459	160.11	73,490
Sheridan.....	1,539	278.17	428,100	917	224.78	206,120
Silver Bow.....	11,992	273.52	3,280,050	1,821	242.68	441,925
Stillwater.....	1,420	255.29	362,512	633	236.15	149,480
Sweet Grass.....	865	226.55	195,950	351	219.40	77,010
Teton.....	1,742	279.43	486,760	1,154	390.81	220,200
Toole.....	1,656	355.84	589,265	793	271.27	215,120
Treasure.....	304	282.88	85,995	206	243.86	50,235
Valley.....	2,344	266.15	623,852	1,115	233.00	259,798
Wheatland.....	735	303.78	223,275	264	245.36	64,775
Wibaux.....	450	276.12	124,255	250	236.41	59,110
Yellowstone.....	9,656	298.30	2,880,400	2,639	273.77	722,475
Public Utilities.....	166	530.25	88,022	472	448.77	211,820
THE STATE.....	119,241	\$280.82	\$33,484,724	41,867	\$246.67	\$10,327,213
Dealers' Stocks*.....	4,766	261.39	1,245,775	1,302	241.08	313,891
All Buses.....	—	—	—	306	1,210.40	370,382
All Trailers.....	—	—	—	3,348	146.93	491,922
All Motorcycles.....	—	—	—	299	77.57	23,192

NOTE: *Tax Levies Extended Against 33 1/3 % of Assessed Value.

REPORT OF STATE BOARD OF EQUALIZATION

ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP

Average Total Levy in Mills	1918	*1923	1928	1933	1941	1942
Additional Livestock Levy	32.30	49.91	51.27	60.48	60.71	52.81
Total Levy Against Livestock	3.00	3.50	3.00	3.00	4.00	3.00
	35.30	53.41	54.27	63.98	64.71	55.81
FARM AND GRAZING LANDS						
Acres Assessed	38,215,588	49,358,726	51,415,305	50,738,454	47,063,221	47,868,356
Value	\$171,221,927	543,131,331	467,683,662	328,457,165	241,063,310	242,949,642
Average Value Per Acre	4.48	11.00	9.10	6.48	5.12	5.08
Taxable Value Per Acre	4.48	3.31	2.73	1.94	1.54	1.52
TAX PER ACRE	14.5c	16.5c	14.0c	11.7c	9.3c	8.0c
CATTLE						
Number Assessed	1,136,845	1,118,247	932,245	1,191,718	1,004,487	1,124,545
Value	\$ 33,531,996	31,025,192	33,105,144	24,930,220	33,526,546	43,165,372
Average Value	29.49	27.74	35.51	20.92	33.38	38.38
Average Taxable Value	29.49	9.35	12.42	6.97	11.13	12.79
TAX	1.04	49.4c	64.2c	44.6c	72.0c	71.3c
SHEEP						
Number Assessed	1,927,535	1,798,827	2,716,781	3,211,335	2,986,439	3,169,557
Value	\$ 15,444,092	12,052,838	24,550,596	7,069,824	14,814,463	17,782,389
Average Value	8.01	6.70	9.03	2.20	4.96	5.61
Average Taxable Value	8.01	2.23	3.01	.73	1.65	1.87
TAX	28.3c	11.9c	16.3c	4.7c	10.7c	10.4c

*Classification law became effective in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33 1/3 % of full value.

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